

AGENDA
REGULAR MEETING OF COUNCIL
November 25, 2019
6:00 PM

1. ROLL CALL
2. READING OF MINUTES
3. REPORTS & COMMUNICATIONS FROM MAYOR & HEADS OF DEPARTMENTS AND INTERESTED PARTIES AND CITY CLERK'S NOTES
 - 3.A CONTROLLER'S REPORT FOR MONTH ENDING OCTOBER 31, 2019.
[Controller's Report 10-31-19.pdf](#)
 - 3.B MINUTES OF THE HISTORICAL ARCHITECTURE REVIEW BOARD MEETINGS HELD SEPTEMBER 12 AND OCTOBER 24, 2019.
[HARB Special Meeting Minutes 9-12-19 & 10-24-19.pdf](#)
 - 3.C MINUTES OF THE SCRANTON FIREFIGHTERS PENSION COMMISSION MEETING HELD OCTOBER 16, 2019.
[Scranton Firefighters Pension Commission Meeting 10-16-19.pdf](#)
 - 3.D MINUTES OF THE SCRANTON POLICE PENSION COMMISSION MEETING HELD OCTOBER 16, 2019.
[Scranton Police Pension Commission Meeting 10-16-19.pdf](#)
 - 3.E MINUTES OF THE NON-UNIFORM MUNICIPAL PENSION BOARD MEETING HELD OCTOBER 16, 2019.

[Non-Uniform Municipal Pension Board Minutes 10-16-19.pdf](#)

- 3.F MINUTES OF THE NON-UNIFORM MUNICIPAL PENSION BOARD SPECIAL MEETING HELD NOVEMBER 15, 2019.

[Non-Uniform Municipal Pension Board Minutes Special Meeting 11-15-19.pdf](#)

- 3.G MINUTES OF THE COMPOSITE PENSION BOARD MEETING HELD OCTOBER 16, 2019.

[Composite Pension Board Minutes 10-16-19.pdf](#)

- 3.H AGENDA FOR THE NON-UNIFORM MUNICIPAL PENSION BOARD MEETING HELD NOVEMBER 20, 2019.

[Agenda for Non-Uniform Municipal Pension Board 11-20-19.pdf](#)

- 3.I CORRESPONDENCE RECEIVED FROM THE PENNSYLVANIA ECONOMY LEAGUE DATED NOVEMBER 16, 2019.

[PEL Correspondence dated 11-16-19.pdf](#)

- 3.J MEMORANDUM RECEIVED FROM THE PENNSYLVANIA ECONOMY LEAGUE DATED NOVEMBER 20, 2019 REGARDING THE PAYROLL PREPARATION TAX.

[Memorandum from PEL dated 11-20-19.pdf](#)

4. CITIZENS PARTICIPATION

5. INTRODUCTION OF ORDINANCES, RESOLUTIONS, APPOINTMENT AND/OR RE-APPOINTMENTS TO BOARDS & COMMISSIONS MOTIONS & REPORTS OF COMMITTEES

- 5.A MOTIONS

- 5.B FOR INTRODUCTION - AN ORDINANCE - AUTHORIZING THE ISSUANCE OF A TAX AND REVENUE ANTICIPATION NOTE, SERIES OF 2020 IN THE PRINCIPAL AMOUNT NOT TO EXCEED \$12,750,000; PROVIDING FOR THE DATED DATE, INTEREST RATE, MATURITY DATE, REDEMPTION PROVISIONS, PAYMENT AND PLACE OF PAYMENT IN RESPECT OF THE NOTE; ACCEPTING THE PROPOSAL ATTACHED HERETO AS EXHIBIT "B" FROM THE FINANCIAL INSTITUTION NAMED THEREIN FOR THE PURCHASE OF THE NOTE; NAMING A SINKING FUND DEPOSITARY/PAYING AGENT; AUTHORIZING THE PROPER OFFICERS OF THE CITY TO EXECUTE AND DELIVER THE NOTE AND CERTAIN OTHER DOCUMENTS AND CERTIFICATES IN CONNECTION THEREWITH; AUTHORIZING AND DIRECTING THE PREPARATION, CERTIFICATION AND FILING OF THE NECESSARY DOCUMENTS WITH THE DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT OF THE COMMONWEALTH OF PENNSYLVANIA; SETTING FORTH A FORM OF THE NOTE.

[Ordinance-2019 Tax Anticipation Note 2020.pdf](#)

- 5.C FOR INTRODUCTION - A RESOLUTION - ACCEPTING A ONE THOUSAND (\$1,000.00) DOLLAR DONATION FROM BRIDON AMERICAN GIVEN TO THE CITY OF SCRANTON POLICE DEPARTMENT SPECIAL OPERATIONS GROUP.

[Resolution-2019 Donation to Police Department from Bridon American.pdf](#)

- 5.D FOR INTRODUCTION - A RESOLUTION - ACCEPTING THE RECOMMENDATION OF THE HISTORICAL ARCHITECTURE REVIEW BOARD ("HARB") AND APPROVING THE CERTIFICATE OF APPROPRIATENESS FOR CHARLES JEFFERSON, 2030 TILGHMAN STREET, SUITE 203, ALLENTOWN, PA 18104 FOR THE FOLLOWING ALTERATIONS, RESTORATIONS AND RENOVATIONS TO TRIM AND DECORATIVE WOODWORK, SIDING AND MASONRY, WINDOWS, DOORS, AND ASSOCIATED HARDWARE, LIGHT FIXTURES AND DEMOLITION AT SCRANTON-SPRUCE, LP, 200 ADAMS AVENUE, SCRANTON, PA 18503 THE FORMER STOEHR AND FISTER BUILDING.

[Resolution-2019 HARB Scranton-Spruce, LP.pdf](#)

6. CONSIDERATION OF ORDINANCES - READING BY TITLE

- 6.A READING BY TITLE - FILE OF THE COUNCIL NO. 78, 2019 - AN ORDINANCE - APPROPRIATING FUNDS FOR THE EXPENSES OF THE CITY GOVERNMENT FOR THE PERIOD COMMENCING ON THE FIRST DAY OF JANUARY, 2020 TO AND INCLUDING DECEMBER 31, 2020 BY THE

ADOPTION OF THE GENERAL CITY OPERATING BUDGET FOR THE YEAR 2020.

[Ordinance-2019 Operating Budget 2020.pdf](#)

7. FINAL READING OF RESOLUTIONS AND ORDINANCES

- 7.A FOR CONSIDERATION BY THE COMMITTEE ON COMMUNITY DEVELOPMENT - FOR ADOPTION - FILE OF THE COUNCIL NO. 76, 2019 - AMENDING FILE OF THE COUNCIL NO. 45, 1996, AS AMENDED BY FILE OF THE COUNCIL NO. 110, 2005 UPDATING THE LIST OF HISTORIC PROPERTIES IN THE CITY OF SCRANTON, BY CREATING "THE LOCAL DOWNTOWN HISTORIC DISTRICT" TO EXPAND THE LIST OF HISTORIC PROPERTIES TO INCLUDE ALL BUILDINGS LOCATED WITHIN THE CENTRAL BUSINESS DISTRICT AND AMENDING THE PROCESS FOR LEGISLATIVE REVIEW OF RECOMMENDATIONS MADE BY THE HISTORICAL ARCHITECTURE REVIEW BOARD.

[Ordinance-2019 Creating Local Downtown Historic District.pdf](#)

- 7.B FOR CONSIDERATION BY THE COMMITTEE ON RULES - FOR ADOPTION - FILE OF THE COUNCIL NO. 77, 2019 - REGULATING THE OPERATION OF BYOB CLUBS, PROHIBITING THE BUSINESS OF BYOB CLUBS BETWEEN THE HOURS OF 2:00 A.M. AND 8:00 A.M., AND PROVIDING FOR ENFORCEMENT OF THESE PROVISIONS, INCLUDING PENALTIES FOR VIOLATIONS.

[Ordinance-2019 Regulating Operation of BYOB Clubs.pdf](#)

- 7.C FOR CONSIDERATION BY THE COMMITTEE ON RULES - FOR ADOPTION - RESOLUTION NO. 184, 2019 - RE-APPOINTMENT OF KATHERINE J. GILMARTIN, 1525 CAPOUSE AVENUE, SCRANTON, PENNSYLVANIA, 18509 AS A MEMBER OF THE HISTORICAL ARCHITECTURE REVIEW BOARD. KATHERINE GILMARTIN'S TERM ON THE HISTORICAL ARCHITECTURE REVIEW BOARD EXPIRED ON OCTOBER 11, 2017 AND WAS HELD OVER UNTIL OCTOBER 9, 2019. HER NEW TERM WILL EXPIRE ON OCTOBER 11, 2022.

[Resolution-2019 Re-Appt. Katherine Gilmartin to HARB.pdf](#)

- 7.D FOR CONSIDERATION BY THE COMMITTEE ON RULES - FOR ADOPTION - RESOLUTION NO. 185, 2019 - RE-APPOINTMENT OF NELL O'BOYLE, 603

ARTHUR AVENUE, SCRANTON, PENNSYLVANIA, 18510 AS A MEMBER OF THE HISTORICAL ARCHITECTURE REVIEW BOARD. NELL O'BOYLE'S TERM ON THE HISTORICAL ARCHITECTURE REVIEW BOARD EXPIRED ON OCTOBER 11, 2019. HER NEW TERM WILL EXPIRE ON OCTOBER 11, 2024.

[Resolution-2019 Re-Appt. Nell O'Boyle to HARB.pdf](#)

- 7.E FOR CONSIDERATION BY THE COMMITTEE ON RULES – FOR ADOPTION – RESOLUTION NO. 186, 2019 – APPOINTMENT OF WALTER BARRON, 1016 LUKE AVENUE, SCRANTON, PENNSYLVANIA 18510 AS A MEMBER OF THE HUMAN RELATIONS COMMISSION FOR A FIVE (5) YEAR TERM. WALTER BARRON WILL BE REPLACING STEPHANIE BRESSLER WHOSE TERM EXPIRED SEPTEMBER 23, 2018 AND WAS HELD OVER UNTIL AUGUST 27, 2019. WALTER BARRON'S TERM IS EFFECTIVE OCTOBER 11, 2019 AND WILL EXPIRE ON OCTOBER 11, 2024.

[Resolution-2019 Appt. Walter Barron to Human Relations Commission.pdf](#)

- 7.F FOR CONSIDERATION BY THE COMMITTEE ON RULES – FOR ADOPTION – RESOLUTION 187, 2019 – RE-APPOINTMENT OF AJA E. WENTUM, 711 HARRISON AVENUE, SCRANTON, PENNSYLVANIA, 18510 AS A MEMBER OF THE HUMAN RELATIONS COMMISSION FOR AN ADDITIONAL FIVE (5) YEAR TERM EFFECTIVE OCTOBER 9, 2019. AJA WENTUM'S TERM EXPIRED ON AUGUST 24, 2018 AND WAS HELD OVER UNTIL OCTOBER 9, 2019. HIS NEW TERM WILL EXPIRE ON AUGUST 24, 2023.

[Resolution-2019 Re-Appt. Aja Wentum to Human Relations Commission.pdf](#)

- 7.G FOR CONSIDERATION BY THE COMMITTEE ON RULES – FOR ADOPTION – RESOLUTION 188, 2019 – APPOINTMENT OF JOHN J. HARRINGTON, JR., 102 LILAC LANE, SCRANTON, PENNSYLVANIA, 18505, AS A MEMBER OF THE SCRANTON PARKING AUTHORITY EFFECTIVE OCTOBER 1, 2019. JOHN J. HARRINGTON, JR. WILL REPLACE SANTA (SANDY) CORBY WHO RESIGNED EFFECTIVE JULY 4, 2019. JOHN J. HARRINGTON, JR. WILL FULFILL THE UNEXPIRED TERM OF SANTA (SANDY) CORBY WHOSE TERM IS SCHEDULED TO EXPIRE ON JUNE 1, 2022.

[Resolution-2019 Appt. John Harrington to Scranton Parking Authority.pdf](#)

- 7.H FOR CONSIDERATION BY THE COMMITTEE ON RULES – FOR ADOPTION – RESOLUTION 189, 2019 – APPOINTMENT OF THOMAS TANSITS, 17 TERRACE DRIVE, SCRANTON, PENNSYLVANIA, 18505, AS A MEMBER OF THE SCRANTON PARKING AUTHORITY EFFECTIVE OCTOBER 11, 2019. THOMAS TANSITS WILL REPLACE THOMAS BORTHWICK WHO RESIGNED EFFECTIVE MARCH 16, 2019. THOMAS TANSITS WILL FULFILL THE UNEXPIRED TERM OF THOMAS BORTHWICK WHOSE TERM IS SCHEDULED TO EXPIRE ON JUNE 1, 2021.

[Resolution-2019 Appt. Thomas Tansits to Scranton Parking Authority.pdf](#)

- 7.I FOR CONSIDERATION BY THE COMMITTEE ON RULES – FOR ADOPTION – RESOLUTION NO. 190, 2019 – APPOINTMENT OF TODD POUSLEY, 1137 RUNDLE STREET, SCRANTON, PENNSYLVANIA, 18504 AS A MEMBER OF THE PLANNING COMMISSION FOR THE CITY OF SCRANTON EFFECTIVE OCTOBER 11, 2019 FOR A FOUR (4) YEAR TERM. TODD POUSLEY WILL BE REPLACING MARTIN TURI WHOSE TERM EXPIRED DECEMBER 31, 2018. TODD POUSLEY’S TERM WILL EXPIRE ON DECEMBER 31, 2022.

[Resolution-2019 Appt. Todd Pousley to City Planning Commission.pdf](#)

- 7.J FOR CONSIDERATION BY THE COMMITTEE ON RULES – FOR ADOPTION – RESOLUTION NO. 191, 2019 – APPOINTMENT OF MICHAEL S. CUMMINGS, CFMP, 809 CROWN AVENUE, SCRANTON, PENNSYLVANIA, 18505 AS A MEMBER OF THE BOARD OF THE SCRANTON REDEVELOPMENT AUTHORITY FOR A FIVE (5) YEAR TERM EFFECTIVE OCTOBER 1, 2019. MICHAEL CUMMINGS WILL BE REPLACING JOSEPH HEALEY WHOSE TERM EXPIRED MARCH 19, 2019. MICHAEL CUMMINGS TERM WILL EXPIRE OCTOBER 1, 2024.

[Resolution-2019 Appt. Michael Cummings to Redevelopment Authority.pdf](#)

- 7.K FOR CONSIDERATION BY THE COMMITTEE ON RULES – FOR ADOPTION – RESOLUTION NO. 192, 2019 – AUTHORIZING THE MAYOR AND OTHER APPROPRIATE CITY OFFICIALS TO EXECUTE AND ENTER INTO A CONTRACT BETWEEN THE CITY OF SCRANTON AND MORETTI CPA TO PERFORM THE

CITY OF SCRANTON GAS CARD AUDIT SERVICES FOR ALL GAS CARD
ACTIVITY FROM APRIL 2016 THROUGH MARCH 2019.

[Resolution-2019 Contract Gas Card Audit Services.pdf](#)

8. ADJOURNMENT

**CITY OF SCRANTON
PENNSYLVANIA**



**OFFICE OF THE CITY CONTROLLER
AND BUREAU OF INVESTIGATIONS**

**MARY LYNN CAREY
CITY CONTROLLER**

RECEIVED

NOV 15 2019

**OFFICE OF CITY
COUNCIL/CITY CLERK**

**CONTROLLER'S REPORT
FOR THE MONTH ENDING
OCTOBER 31, 2019**

City of Scranton
Pennsylvania

Roseann Novembrino
City Controller
Municipal Building
Scranton, Pennsylvania 18503
(570) 348-4125



Office of the City Controller
and Bureau of Investigations

November 15, 2019

The Honorable Mayor Wayne Evans
And
The Honorable City Council
Municipal Building
Scranton, Pa 18503

Dear Honorable Mayor and Honorable Council:

In Accordance with the Home Rule Charter of the City of Scranton, I am hereby submitting the report of the Office of the City Controller for the month of October, 2019.

The first section of this report includes a summary of the General Fund Activities for the month as well as a year to date revenue summary. The second section contains a detailed listing of the purchases in all departments for the period. Both sections are the end result of the review, authoritative approval, and audit procedures applicable to each section. This reflects the Controller's integral part of the internal control environment and the application of those independent audit techniques designed to provide improvement within the system and/or identify irregularities.

Rather than traditional audit reports which outline the results of an examination performed on a particular schedule within the calendar cycle, this department applies audit reviews on a daily, bi-weekly and monthly basis. Audit procedures were applied to the following financial applications which are an integral part of or have a direct impact on this report; all cash receipts flowing through the Treasurer's Office, all bank account reconciliations, Capital Budget reviews, Operating budget review/monthly reconciliation, payroll review and reconciliation, and voucher/requisition order review/authorization. Any item considered reportable would have been detailed later in this report (page 2).

This report is presented for your review. All figures are accurate as of this date but are subject to change due to subsequent postings by the Business Administration Department. Any such posting will be accounted for within the next monthly report from this department.

Sincerely,

Mary Lynn Carey
Mary Lynn Carey
City Controller

**CITY OF SCRANTON
GENERAL FUND EXPENDITURES
MONTH OF OCTOBER 2019**

CODE #	DEPARTMENT	EXPENDITURES
10	Mayor's Office	\$ 16,662.68
11	Public Safety	-
20	City Council	45,094.18
30	Controller	40,444.53
40	Business Administration	314,306.62
41	Bureau of Human Resources	34,044.97
42	Bureau of Information Technology	104,745.46
43	Treasurer	13,099.91
51	Inspections and Licenses	79,289.64
60	Law	47,969.87
71	Police	1,865,689.92
75	Traffic Maintenance	-
78	Fire	1,639,948.58
80	Public Works	195,493.39
81	Engineering	20,173.91
82	Buildings	75,907.37
83	Highways	191,656.70
84	Refuse	379,109.13
85	Garages	99,827.54
90	Single Tax Office	104,440.44
100	Parks and Recreations	73,277.04
TOTAL DEPARTMENTAL:		\$ 5,341,181.88
NON DEPARTMENTAL		
0140	Scranton Plan	\$ -
1000	Boards and Commissions	18,759.40
1100	Utilities	-
1300	Contingency	2,442.36
1500	Special Items	554,557.13
1600	Unpaid Bills	1,966.50
1700	Grants and Contributions	(80,000.00)
1900	Special Items (Non Add)	-
TOTAL NON DEPARTMENTAL:		\$ 497,725.39
GRAND TOTAL:		\$ 5,838,907.27

**CITY OF SCRANTON
GENERAL FUND REVENUE REPORT
FOR THE MONTH OF OCTOBER 2019**

CODE #	FUND SOURCE	REVENUES
300	Previous Year Balance	\$ -
301	Real Property Taxes	465,265.88
302	Landfill and Refuse Fees	285,619.16
304	Utility Tax	65,988.73
305	Non-Resident Tax	-
310	Local Taxes (Act 511)	1,600,564.80
319	Penalties and Interest (Delinquent Taxes)	21,099.30
320	Licenses and Permits	162,852.02
330	Fines and Forfeitures	-
331	Police Fines and Violations	32,152.07
341	Interest Earnings	7,998.87
342	Rents and Concessions	500.00
350	Inter-Government-Revenue Reimbursements	50.00
359	Local Governments (Payments in Lieu)	500.00
360	Departmental Earnings	27,894.05
367	Recreational Departments	2,540.50
380	Cable TV and Miscellaneous Revenue	2,081.67
392	Interfund Transfers	666,288.00
392*	Interfund Transfers (Non Add)	-
394	Tax Anticipation Loan/Note	-
	TOTAL	\$ 3,341,395.05
	MONTH TO DATE:	
	Revenues To October 2019	\$ 90,641,981.18
	Expenditures To October 2019	80,529,059.64
	NET:	\$ 10,112,921.54

*Non Add

**CITY OF SCRANTON
OCTOBER 31, 2019
GENERAL FUND REVENUE REPORT
YEAR TO DATE**

CODE #	FUND SOURCE	ESTIMATED	REALIZED	UN-REALIZED
300	Previous Year Balance	\$ -	\$ -	\$ -
301	Real Property Taxes	33,520,050.63	31,839,967.34	1,680,083.29
302	Landfill and Refuse Fees	7,267,500.00	6,412,320.20	855,179.80
304	Utility Tax	75,000.00	65,988.73	9,011.27
305	Non-Resident Tax	520,000.00	-	520,000.00
310	Local Taxes (Act 511)	40,692,118.03	29,102,512.30	11,589,605.73
319	Penalties and Interest (Delinquent Taxes)	249,600.00	231,740.53	17,859.47
320	Licenses and Permits	1,992,004.00	2,136,677.11	(144,673.11)
330	Fines and Forfeitures	165,100.00	-	165,100.00
331	Police Fines and Violations	182,750.00	501,185.10	(318,435.10)
341	Interest Earnings	150,000.00	306,852.09	(156,852.09)
342	Rents and Concessions	5,000.00	5,000.00	-
350	Inter-Government-Revenue Reimbursements	6,659,966.00	4,339,917.05	2,320,048.95
359	Local Government (Payments in Lieu)	250,000.00	243,087.96	6,912.04
360	Departmental Earnings	267,125.00	226,939.05	40,185.95
367	Recreational Departments	45,500.00	33,136.25	12,363.75
380	Cable TV and Miscellaneous Revenues	1,119,200.00	660,674.68	458,525.32
392	Interfund Transfers	4,147,793.00	1,835,982.79	2,311,810.21
392*	Interfund Transfers SSA/SPA	-	-	-
394	Tax Anticipation Loan/Note	12,750,000.00	12,700,000.00	50,000.00
395	Unfunded Pension	-	-	-
396	Capital Budget Reimbursements	-	-	-
TOTALS		\$ 110,058,706.66	\$ 90,641,981.18	\$ 19,416,725.48

PURCHASE ORDER REPORT

MONTH ENDING OCTOBER 31, 2019

ACCOUNT BALANCES AS OF OCTOBER 31, 2019

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
OFFICE OF THE MAYOR				
0101000000 4270 DUES & SUBSCRIPTIONS	21,913.63	0.00		<u>0.00</u>
0101000000 4290 STATIONERY / OFFICE SUPPLIES TULPEHOCKEN MOUNTAIN SPRING WATER	150.00	130.05	37.49	<u>92.56</u>
0101000000 4420 TRAVEL & LODGING	1,000.00	560.00		<u>560.00</u>
DEPARTMENT OF PUBLIC SAFETY				
POLICE BUREAU:				
0101100071 4201 PROFESSIONAL SERVICES ENCUMBERED: PREVIOUS PERIOD GALLS, LLC YCG, INC.	40,000.00	511.80	(1,322.00) 1,322.00 249.95	<u>261.85</u>
0101100071 4210 SERVICES & MAINTENANCE FEE ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD CINTAS CORPORATION WITMER ASSOCIATES, INC.	69,000.00	2,883.67	(570.00) 1,032.00 653.20 570.00	<u>1,198.47</u>
0101100071 4270 DUES & SUBSCRIPTIONS	3,150.00	(26.20)		<u>(26.20)</u>
0101100071 4280 MISCELLANEOUS SERVICES - NON CLASSIFIED	2,000.00	1,154.62		<u>1,154.62</u>
0101100071 4290 STATIONERY / OFFICE SUPPLIES GALLS, LLC SAFE KIDS SHRED-IT	2,750.00	402.34	62.51 55.00 75.00	<u>209.83</u>
0101100071 4380 GUNS / AMMUNITION ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD AXON ENTERPRISE, INC.	30,000.00	619.10	(21,450.00) 15,450.00 6,000.00	<u>619.10</u>
0101100071 4390 MATERIALS / SUPPLIES (MISC) ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD CLOUD CITY DRONES WITMER ASSOCIATES, INC.	21,000.00	2,291.87	(1,313.76) 888.76 295.00 570.00	<u>1,851.87</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0101100071 4420 TRAVEL & LODGING KOSKO, MARK PNC BANK	4,500.00	3,277.11	20.00 2,217.35	<u>1,039.76</u>
0101100071 4470 TRAINING & CERTIFICATION ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD CARROLL, THOMAS PD TRAINING	50,000.00	1,955.85	(3,000.00) 3,000.00 148.68 (7.28)	<u>1,814.45</u>
0101100071 4550 CAPITAL EXPENDITURES ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD	275,000.00	149,519.20	(174,687.80) 248,488.80	<u>75,718.20</u>
0101100071 4570 MAINTENANCE COMMUNICATION EQUIPMENT ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD	7,500.00	2,268.86	(968.87) 968.87	<u>2,268.86</u>
0101100071 6003 SPCA - ANIMAL CONTROL	86,976.00	25,005.24		<u>25,005.24</u>
FIRE BUREAU:				
0101100078 4201 PROFESSIONAL SERVICES	30,000.00	(0.00)		<u>(0.00)</u>
0101100078 4210 SERVICE & MAINTENANCE FEE JALVO, INC.	15,000.00	6,623.90	50.00	<u>6,573.90</u>
0101100078 4270 DUES & SUBSCRIPTIONS	1,000.00	146.44		<u>146.44</u>
0101100078 4320 BUILDING REPAIR - SUPPLY MAINTENANCE DUNMORE APPLIANCE, INC	15,000.00	7,104.85	796.00	<u>6,308.85</u>
0101100078 4390 MATERIALS / SUPPLIES (MISC) GLEN SUMMIT SPRINGS WATER	7,250.00	2,959.10	35.65	<u>2,923.45</u>
0101100078 4420 TRAVEL & LODGING DESARNO, PATRICK GAVERN, ROBERT LUCAS, ALLEN NOLL, THOMAS	3,000.00	2,591.42	236.76 75.00 745.04 105.00	<u>1,429.62</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0101100078 4430 AIR PACK / REHAB SUPPLIES	6,000.00	5,505.43		<u>5,505.43</u>
0101100078 4470 TRAINING & CERTIFICATION BOLUS, ROBERT JR. KOBIERECKI, DAVID WILLIAMS, JOSEPH	95,000.00	24,745.59	750.00 750.00 750.00	<u>22,495.59</u>
0101100078 4550 CAPITAL EXPENDITURES ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD FIRST CHOICE FIRE APPARATUS, LLC SEAN BYRNE CONSTRUCTION	853,000.00	76,970.65	(272,687.40) 272,687.40 7,733.00 23,539.60	<u>45,698.05</u>
0101100078 4570 MAINTENANCE COMMUNICATION EQUIPMENT	4,250.00	623.50		<u>623.50</u>
0101100078 4575 MAINTENANCE-EQUIPMENT	1,000.00	1,000.00		<u>1,000.00</u>
0101100078 4580 GENERAL EQUIPMENT FD CAMERA REFUND GRAINGER HOME DEPOT LOWE'S WITMER ASSOCIATES, INC.	65,000.00	11,278.65	(42.00) 296.50 1,236.24 365.54 425.00	<u>8,997.37</u>
OFFICE OF THE CITY CLERK / CITY COUNCIL				
0102000000 4201 PROFESSIONAL SERVICES EDM AMERICAS INC. KOHANSKI & CO PC MCCOOL, MARIA	59,000.00	38,391.89	191.65 15,000.00 732.00	<u>22,468.24</u>
0102000000 4210 SERVICES & MAINTENANCE FEE	15,000.00	3,600.03		<u>3,600.03</u>
0102000000 4230 PRINTING & BINDING	6,250.00	2,321.67		<u>2,321.67</u>
0102000000 4250 ADVERTISING SCRANTON TIMES	31,500.00	16,154.70	383.10	<u>15,771.60</u>
0102000000 4290 STATIONERY / OFFICE SUPPLIES GLEN SUMMIT SPRINGS WATER	500.00	242.33	11.00	<u>231.33</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
CITY CONTROLLER				
0103000000 4201 PROFESSIONAL SERVICES JOSEPH M. ALU & ASSOCIATES, PC	40,000.00	40,000.00	12,000.00	<u>28,000.00</u>
0103000000 4230 PRINTING AND BINDING	1,000.00	200.00		<u>200.00</u>
0103000000 4240 POSTAGE & FREIGHT	100.00	8.00		<u>8.00</u>
0103000000 4270 DUES & SUBSCRIPTIONS	700.00	481.60		<u>481.60</u>
0103000000 4290 STATIONERY / OFFICE SUPPLIES GLEN SUMMIT SPRINGS WATER	500.00	536.55	32.35	<u>504.20</u>
0103000000 4420 TRAVEL AND LODGING	500.00	500.00		<u>500.00</u>
BUSINESS ADMINISTRATION DEPARTMENT				
ADMINISTRATION				
0104000040 4201 PROFESSIONAL SERVICES ARCADIS US, INC. FIDUCIARY FEE FIDELITY DC (8/30/19) JOYCE HATALA ASSOCIATES PETERS DESIGN GROUP, INC. RAINEY & RAINEY CPAS REUTHER & BOWEN PC TURNKEY TAXES	500,000.00	291,240.86	526.00 15,000.00 550.00 2,783.70 4,352.50 9,005.00 1,367.29	<u>257,656.37</u>
0104000040 4210 SERVICES & MAINTENANCE FEE	1,750.00	1,725.00		<u>1,725.00</u>
0104000040 4230 PRINTING & BINDING	1,500.00	1,500.00		<u>1,500.00</u>
0104000040 4240 POSTAGE & FREIGHT	34,000.00	(116.35)		<u>(116.35)</u>
0104000040 4250 ADVERTISING SCRANTON TIMES	22,500.00	4,079.15	3,467.50	<u>611.65</u>
0104000040 4270 DUES & SUBSCRIPTIONS	1,000.00	40.00		<u>40.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0104000040 4290 STATIONERY / OFFICE SUPPLIES ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD RUBINSTEIN'S INC.	12,750.00	1,517.88	(528.30) 622.01 50.56	<u>1,373.61</u>
0104000040 4390 MATERIALS / SUPPLIES (MISC) CIOCCA, MARK S. GLEN SUMMIT SPRINGS WATER	600.00	333.22	85.00 16.75	<u>231.47</u>
0104000040 4420 TRAVEL & LODGING	2,500.00	409.35		<u>409.35</u>
0104000040 4470 TRAINING & CERTIFICATION	2,000.00	1,607.65		<u>1,607.65</u>
0104000040 4480 SELF INSURANCE	110,000.00	89,066.00		<u>89,066.00</u>
0104000040 6009 OPERATING TRANSFERS - WORKERS' COMP	3,300,718.00	1,499,118.00		<u>1,499,118.00</u>
0104000040 6024 BANK FEES AND CHARGES	11,000.00	10,910.20		<u>10,910.20</u>
HUMAN RESOURCES:				
0104000041 4201 PROFESSIONAL SERVICES CONCORDE, INC. MILLENNIUM ADMINISTRATORS NORTHEASTERN REHABILITATION ASSOCIATION P & A GROUP ADMIN SERVICE RAKLEW MICHAEL C. WE PAY PAYROLL PROCESSING	170,000.00	67,213.29	63.86 4,018.80 303.00 772.28 700.00 6,530.00	<u>54,825.35</u>
0104000041 4290 STATIONARY / OFFICE SUPPLIES	1,000.00	946.23		<u>946.23</u>
0104000041 4390 MATERIALS / SUPPLIES (MISC) GLEN SUMMIT SPRINGS WATER	500.00	107.75	18.75	<u>89.00</u>
0104000041 4420 TRAVEL & LODGING	2,000.00	1,829.80		<u>1,829.80</u>
0104000041 4470 TRAINING & CERTIFICATION	5,000.00	4,624.80		<u>4,624.80</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0104000042 4560 EQUIPMENT MAINTENANCE / LEASES	94,000.00	33,005.20		<u>33,005.20</u>
TREASURY:				
0104000043 4201 PROFESSIONAL SERVICES	13,000.00	13,000.00		<u>13,000.00</u>
0104000043 4390 MATERIALS / SUPPLIES (MISC) BRINKS, INC. GREAT AMERICA FINANCIAL SERVICES	15,000.00	8,170.52	915.74 445.47	<u>6,809.31</u>
0104000043 6000 TAX & MISCELLANEOUS REFUNDS	5,000.00	5,000.00		<u>5,000.00</u>
0104000043 6001 TAX COLLECTION COMMITTEE EXPENSE	500.00	500.00		<u>500.00</u>
BUREAU OF LICENSES, INSPECTIONS & PERMITS				
LICENSE, INSPECTIONS & PERMITS:				
0105100051 4201 PROFESSIONAL SERVICES BUDGET TRANSFER TO:0105100082 4450 BUDGET TRANSFER TO:0105100051 4101 FOLEY, MARY	50,000.00	32,500.00	5,028.11 163.99 71.34	<u>27,236.56</u>
0105100051 4290 STATIONERY / OFFICE SUPPLIES ENCUMBERED: CURRENT PERIOD	500.00	500.00	112.90	<u>387.10</u>
0105100051 4390 MATERIALS / SUPPLIES (MISC)	500.00	500.00		<u>500.00</u>
0105100051 4420 TRAVEL AND LODGING	1,000.00	1,000.00		<u>1,000.00</u>
0105100051 4470 TRAINING & CERTIFICATION	1,000.00	1,000.00		<u>1,000.00</u>
0105100051 4550 CAPITAL EXPENDITURES	20,000.00	14,274.09		<u>14,274.09</u>
0105100051 4570 MAINTENANCE COMMUNICATION EQUIPMENT	500.00	500.00		<u>500.00</u>
0105100051 4590 BUILDING DEMOLITION	150,000.00	129,225.00		<u>129,225.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
BUREAU OF BUILDINGS:				
0105100082 4201 PROFESSIONAL SERVICES	5,000.00	3,700.00		<u>3,700.00</u>
0105100082 4320 BUILDING REPAIR - SUPPLY MAINTENANCE	150,000.00	29,098.15		
AMERICAN JANITOR			1,724.09	
BURKE, MICHAEL			1,143.00	
COCCIARDI & ASSOCIATES]			770.00	
FRIEDMAN ELECTRIC SUPPLY			120.90	
JUDGE LUMBER COMPANY			769.70	
PA DEPARTMENT OF LABOR & INDUSTRY			972.98	
ROSSI ROOTER LLC			1,090.00	
			<u>1,090.00</u>	<u>22,507.48</u>
0105100082 4447 UGI - GAS	135,000.00	61,491.78		
DIRECT ENERGY BUSINESS			901.31	
UGI NORTH			2,267.21	
			<u>2,267.21</u>	<u>58,323.26</u>
0105100082 4448 PAWC - WATER	475,000.00	116,775.24		
CROSS AMERICA PARTNERS LP			112.66	
PENNSYLVANIA AMERICAN WATER CO.			38,191.01	
			<u>38,191.01</u>	<u>78,471.57</u>
0105100082 4450 ELECTRICAL	135,000.00	10,221.78		
BUDGET TRANSFER FROM:0105100051 4201			(5,028.11)	
PPL ELECTRIC UTILITIES			15,249.89	
			<u>15,249.89</u>	<u>0.00</u>
0105100082 4465 BUILDING SUPPLIES	1,000.00	1,000.00		<u>1,000.00</u>
LAW DEPARTMENT:				
0106000000 4201 PROFESSIONAL SERVICES	255,000.00	172,969.83		
ABRAHAMSEN CONABOY & ABRAHAMSEN, PC			7,328.50	
CENTER CITY PRINT			22.50	
CORBETT PRICE LAW			1,396.50	
MICHAEL A. GENELL, ESQ.			6,695.70	
NASSAR APPRAISAL SERVICE, INC.			2,700.00	
OLIVER, PRICE & RHODES			750.50	
SCRANTON TIMES			64.15	
			<u>64.15</u>	<u>154,011.98</u>
0106000000 4210 SERVICES AND MAINTENANCE FEE	2,000.00	2,000.00		<u>2,000.00</u>
0106000000 4270 DUES & SUBSCRIPTIONS	3,000.00	2,569.00		
WEST PAYMENT CENTER			258.00	
			<u>258.00</u>	<u>2,311.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL
0106000000 4290 STATIONERY / OFFICE SUPPLIES GLEN SUMMIT SPRINGS WATER	500.00	272.37	11.50	<u>260.87</u>
0106000000 4390 MATERIALS / SUPPLIES (MISC)	500.00	331.02		<u>331.02</u>
0106000000 4420 TRAVEL & LODGING	3,500.00	3,500.00		<u>3,500.00</u>
0106000000 4470 TRAINING & CERTIFICATION	3,500.00	3,201.00		<u>3,201.00</u>
DEPARTMENT OF PUBLIC WORKS				
ADMINISTRATION BUREAU:				
0108000080 4201 PROFESSIONAL SERVICES	10,000.00	9,813.40		<u>9,813.40</u>
0108000080 4210 SERVICES & MAINTENANCE FEE HR DIRECT PA ONE CALL SYSTEM, INC.	2,040.00	956.16	120.63 85.17	<u>750.36</u>
0108000080 4420 TRAVEL AND LODGING	500.00	500.00		<u>500.00</u>
0108000080 4550 CAPITAL EXPENDITURES	10,000.00	10,000.00		<u>10,000.00</u>
0108000080 4570 MAINTENANCE COMMUNICATION EQUIPMENT INDUSTRIAL ELECTRONICS, INC.	16,500.00	3,878.68	1,590.00	<u>2,288.68</u>
0108000080 4576 MAINTENANCE SUPER FUND SIGHT DEANGELO LANDSCAPING, LLC.	13,000.00	9,400.00	900.00	<u>8,500.00</u>
0108000080 6007 FLOOD PROTECTION SYSTEM MAINTENANCE ENCUMBERED: PREVIOUS PERIOD F & S SUPPLY COMPANY, INC. NIVERT METAL SUPPLY, INC. S & S TOOLS & SUPPLIES URBAN ELECTRICAL CONTRACTORS, INC.	1,973,900.00	1,486,936.51	(158.49) 94.00 158.49 242.99 4,791.93	<u>1,481,807.59</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
ENGINEERING BUREAU:				
0108000081 4201 PROFESSIONAL SERVICES LABELLA ASSOCIATES	69,500.00	19,100.00	6,300.00	<u>12,800.00</u>
0108000081 4210 SERVICES & MAINTENANCE FEE	500.00	500.00		<u>500.00</u>
0108000081 4290 STATIONERY / OFFICE SUPPLIES	100.00	100.00		<u>100.00</u>
0108000081 4390 MATERIALS / SUPPLIES (MISC)	250.00	202.50		<u>202.50</u>
0108000081 4470 TRAINING & CERTIFICATION	1,000.00	910.00		<u>910.00</u>
HIGHWAYS BUREAU:				
0108000083 4260 RENTAL VEHICLES & EQUIPMENT ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD BUDGET TRANSFER TO:0108000085 4310 BUDGET TRANSFER TO:0108000083 4466 SUNBELT RENTALS	300,000.00	272,630.22	(1,574.80) 1,574.80 125,000.00 47,000.00 1,574.80	<u>99,055.42</u>
0108000083 4340 CONSTRUCTION - PAVING MATERIAL KEYSTONE QUARRY, INC. TITAN TREE SERVICE	150,000.00	62,925.32	2,036.83 5,000.00	<u>55,888.49</u>
0108000083 4350 PAINT / SIGN MATERIAL ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD S & S TOOLS & SUPPLIES SHERWIN WILLIAMS	25,000.00	12,481.43	(648.21) 397.80 62.11 461.15	<u>12,208.58</u>
0108000083 4357 PARKS AND RECREATION SUPPLIES	37,600.00	37,600.00		<u>37,600.00</u>
0108000083 4390 MATERIALS / SUPPLIES (MISC) ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD CENTRAL CLAY PRODUCTS F & S SUPPLY COMPANY, INC. JENKINS, CHRISTOPHER JUDGE LUMBER COMPANY LEONARD, ROGER PENA-PLAS COMPANY POWELL'S RENTAL S & S TOOLS & SUPPLIES	37,500.00	8,903.37	(650.27) 2,418.55 99.75 230.77 10.12 130.00 114.50 460.58 110.00 108.49	<u>5,870.88</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL.	ACTIVITY	ENDING BAL.
0108000083 4410 SALT ENCUMBERED: CURRENT PERIOD	425,000.00	92,425.18	7,875.00	<u>84,550.18</u>
0108000083 4460 STREET LIGHTING PPL ELECTRIC UTILITIES	200,000.00	57,542.82	21,346.83	<u>36,195.99</u>
0108000083 4466 STREET LIGHTING SERVICE / MAINTENANCE BUDGET TRANSFER FROM:0108000083 4260 URBAN ELECTRICAL CONTRACTORS, INC.	60,000.00	1,090.48	(47,000.00) 10,059.66	<u>38,030.82</u>
0108000083 4467 TRAFFIC SIGNAL ELECTRICITY PPL ELECTRIC UTILITIES	90,000.00	35,681.90	6,972.73	<u>28,709.17</u>
0108000083 4550 CAPITAL EXPENDITURES	450,000.00	241,431.40		<u>241,431.40</u>
0108000083 4551 ROADWAY RESURFACING PROGRAM	875,000.00	875,000.00		<u>875,000.00</u>
REFUSE BUREAU:				
0108000084 4390 MATERIALS / SUPPLIES (MISC)	1,000.00	340.15		<u>340.15</u>
0108000084 4420 TRAVEL AND LODGING	1,000.00	948.80		<u>948.80</u>
0108000084 4490 LANDFILL KEYSTONE SANITARY LANDFILL	1,300,000.00	262,349.26	105,986.69	<u>156,362.57</u>
0108000084 4550 CAPITAL EXPENDITURES LOWE'S	225,000.00	229,240.00	4,240.00	<u>225,000.00</u>
0108000084 4555 RECYCLING	175,000.00	175,000.00		<u>175,000.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL.	ACTIVITY	ENDING BAL.
GARAGES BUREAU:				
0108000085 4220 CONTRACTED SERVICES	2,500.00	824.61		<u>824.61</u>
0108000085 4301 GAS, OIL, LUBRICANTS	340,000.00	13,387.46		
ENCUMBERED: PREVIOUS PERIOD			(144.66)	
D. G. NICHOLAS CO.			819.56	
S & S TOOLS & SUPPLIES			83.94	
				<u>12,628.62</u>
0108000085 4310 EQUIPMENT/VEHICLE REPAIR/MAINTENANCE	325,000.00	9,066.04		
ENCUMBERED: PREVIOUS PERIOD			(18,131.65)	
ENCUMBERED: CURRENT PERIOD			3,926.72	
BUDGET TRANSFER FROM:0108000083 4260			(125,000.00)	
BUDGET TRANSFER TO:0108000085 4390			15,000.00	
A.I.T. AUTOMOTIVE			2,664.80	
A-1 SPRING SERVICE			204.00	
AIR BRAKE & EQUIPMENT CO., INC.			449.14	
C. G. CUSTOM TRUCKS			525.58	
CLEVELAND BROTHERS EQUIPMENT			(518.09)	
COLOURS, INC.			85.54	
D. G. NICHOLAS CO.			1,014.21	
DAILEY RESOURCES			220.00	
DAVE'S AUTO IGNITION			260.00	
DENAPLES AUTO PARTS			3,839.00	
DENAPLES TOWING, INC.			160.25	
EAGLE TRUCK EQUIPMENT, INC.			4,763.41	
ELECTRO BATTERY			1,160.00	
FASTENAL COMPANY			146.80	
FIVE STAR EQUIPMENT CO., INC.			3,677.63	
FRIEDMAN ELECTRIC SUPPLY			161.56	
INDUSTRIAL ELECTRONICS, INC.			488.84	
JACK'S CYCLE & SERVICE			187.73	
JOHN SIGNS			800.00	
JORDAN'S TOWING			400.00	
KME FIRE APPARATUS			826.34	
KOVATCH FORD, INC.			339.90	
MANCI'S COLLISON REPAIR			1,429.40	
MARTIN G. SHULDE DBA LEROY'S AUTO REPAIRS			130.00	
MESKO GLASS & MIRROR			335.00	
NIVERT METAL SUPPLY, INC.			337.90	
NORTHEAST HYDRAULICS			5,034.31	
PETHICK PAINT SUPPLY			20.60	
POWELL'S RENTAL			110.00	
SUTPHEN EAST CORPORATION			5,457.70	
THC ENTERPRISES			289.95	
TRIPLE CITIES ACQUISITIONS, LLC			292.23	
TRISTATE GOLF CARTS			176.25	
WAYNE COUNTY FORD			1,728.45	
				<u>96,072.54</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0108000085 4360 SMALL TOOLS / SHOP SUPPLIES	6,500.00	5,229.07		
ENCUMBERED: PREVIOUS PERIOD			(540.79)	
ENCUMBERED: CURRENT PERIOD			110.40	
A.I.T. AUTOMOTIVE			19.95	
D. G. NICHOLAS CO.			172.23	
HEAVY DUTY PARTS			181.13	
S & S TOOLS & SUPPLIES			94.82	
				<u>5,191.33</u>
0108000085 4390 MATERIALS / SUPPLIES (MISC)	49,500.00	4,451.92		
BUDGET TRANSFER FROM:0108000085 4310			(15,000.00)	
ENCUMBERED: PREVIOUS PERIOD			(2,235.98)	
ENCUMBERED: CURRENT PERIOD			489.52	
A.I.T. AUTOMOTIVE			252.45	
AIR BRAKE & EQUIPMENT CO., INC.			473.04	
C. G. CUSTOM TRUCKS			2,894.55	
COLOURS, INC.			258.05	
D. G. NICHOLAS CO.			774.27	
DAILEY RESOURCES			220.00	
FRIEDMAN ELECTRIC SUPPLY			25.80	
HAUN COMPANIES			313.31	
NORTHEAST HYDRAULICS			1,909.59	
S & S TOOLS & SUPPLIES			6.66	
THC ENTERPRISES			362.42	
WAYNE COUNTY FORD			1,405.60	
				<u>12,302.64</u>
0108000085 4401 TIRES	109,500.00	52,395.27		
ENCUMBERED: PREVIOUS PERIOD			(1,120.05)	
ENCUMBERED: CURRENT PERIOD			203.35	
JACK'S CYCLE & SERVICE			264.74	
KOST TIRE & AUTO SERVICE			3,979.70	
				<u>49,067.53</u>
0108000085 4420 TRAVEL AND LODGING	500.00	500.00		
				<u>500.00</u>
0108000085 4550 CAPITAL EXPENDITURES	70,000.00	16,021.80		
ENCUMBERED: CURRENT PERIOD			1,320.64	
HAUN COMPANIES			4,773.00	
				<u>9,928.16</u>
0108000085 4901 MAINTENANCE (PREVENTATIVE)	7,500.00	2,100.93		
				<u>2,100.93</u>

DEPARTMENT / ACCOUNT		2019 BUDGET	BEGINNING BAL	ACTIVITY	ENDING BAL.
OCTOBER, 2019					

PARKS & RECREATION DEPARTMENT

0110000000 4280	MISC SERVICES - NON CLASSIFIED	5,000.00	5.63		5.63
0110000000 4290	STATIONERY / OFFICE SUPPLIES	500.00	500.00	70.20	344.26
	BUDGET TRANSFER TO:0110000000 4370			85.54	
	R. J. WALKER SUPPLY CO				
0110000000 4320	BUILDING REPAIR - SUPPLY MAINTENANCE	15,000.00	0.00		0.00
0110000000 4330	MEDICAL, CHEMICAL, LAB SUPPLIES	20,000.00	16,076.57	1,000.00	15,076.57
	BUDGET TRANSFER TO:0110000000 4370				
0110000000 4360	SMALL TOOLS / SHOP SUPPLIES	500.00	481.95	150.00	14.81
	MAIN STREET TENT RENTALS			317.14	
	POOL SUPPLY UNLIMITED				
0110000000 4370	PARKS & RECREATION SUPPLIES	11,000.00	0.00	(17.54)	14.81
	BUDGET TRANSFER FROM:0110000000 4420			(17.54)	
	BUDGET TRANSFER FROM:0110000000 4490			(70.20)	
	BUDGET TRANSFER FROM:0110000000 4330			(1,000.00)	
	D. G. NICHOLAS CO.			20.97	
	GLECO PAINTS, INC			44.99	
	LYNCH, THOMAS P.			2.20	
	REEVES RENT-A-JOHN, INC.			613.00	
0110000000 4420	TRAVEL AND LODGING	750.00	17.54	17.54	406.58
	BUDGET TRANSFER TO:0110000000 4370				
0110000000 4530	PERFORMING ARTS	20,000.00	4,625.00		4,625.00
0110000000 4540	SPRING / SUMMER PROGRAMS	3,000.00	1,306.00	135.00	1,171.00
	KEYSTONE CONTAINER SERVICE INC.				
0110000000 4550	CAPITAL EXPENDITURES	875,000.00	276,229.95	2,424.48	264,205.47
	CORKY'S GARDEN CENTER LLC			9,600.00	
	RECREATION RESOURCE, INC.				

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL.	ACTIVITY	ENDING BAL.
NON-DEPARTMENTAL EXPENDITURES				
0140110030 4299 ZONING BOARD PENETAR, DANIEL PLEVYAK, MARY M. SCRANTON TIMES	25,000.00	5,419.00	2,212.50 200.00 546.90	<u>2,459.60</u>
0140110060 4299 EVERHART MUSEUM	29,000.00	0.02		<u>0.02</u>
0140110075 4299 SCRANTON PLAN	150,000.00	0.00		<u>0.00</u>
0140110080 4299 SCRANTON TOMORROW	225,000.00	0.00		<u>0.00</u>
0140110110 4299 SHADE TREE COMMISSION TITAN TREE SERVICE	200,000.00	15,758.02	15,800.00	<u>(41.98)</u>
0140110120 4299 ST. CATS AND DOGS	10,000.00	2,020.00		<u>2,020.00</u>
0140110130 4299 MAYOR'S 504 TASK FORCE	1,000.00	1,000.00		<u>1,000.00</u>
0140110140 4299 CIVIL SERVICE COMMISSION	25,000.00	1,735.50		<u>1,735.50</u>
0140110150 4299 HUMAN RELATIONS COMMISSION	1,000.00	1,000.00		<u>1,000.00</u>
0140110155 4299 LHVA TRAIL MAINTENANCE	24,000.00	13,500.00		<u>13,500.00</u>
0140115230 4299 TAN SERIES TAN PRINCIPAL PAYMENT (9/5/19) TAN PRINCIPAL PAYMENT (8/5/19)	12,750,000.00	4,174,074.90	3,090,935.94 677,254.87	<u>405,884.09</u>
0140115240 4299 TAN SERIES INTEREST	465,375.00	465,375.00		<u>465,375.00</u>
0140115310 4299 OPER TSF TO DBT SVC - STREET LIGHTING	525,000.00	100,000.00		<u>100,000.00</u>
0140115320 4299 OPER TSF TO DBT SVC - GUARANTEED ENERGY SAVINGS	144,997.96	36,249.49		<u>36,249.49</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0140115324 4299 OPER TSF TO DBT SVC - FDM REVOLVING AID LN	100,000.00	0.00		<u>0.00</u>
0140115328 4299 OPER TSF 2016 REDEVELOPMENT AUTH SERIES AA	883,725.00	734,362.50		<u>734,362.50</u>
0140115329 4299 OPER TSF TO DBT SVC - LEASE OF REFUSE PACKERS	218,147.96	0.00		<u>0.00</u>
0140115330 4299 OPER TSF TO DBT SVC - LEASE OF KME ENGINE	49,849.00	0.00		<u>0.00</u>
0140115331 4299 OPER TSF TO DBT SVC - 2019 GO BONDS BLDG	1,000.00	1,000.00		<u>1,000.00</u>
0140115332 4299 OPER TSF TO DBT SVC - SERIES 2017 GENERAL OBLIGATION REFUNDING 2017 DEBT SERVICE PRINCIPAL PAYMENT (9/1/19) 2017 DEBT SERVICE INTEREST PAYMENT (9/1/19)	3,231,000.00	2,665,500.00	2,100,000.00 565,500.00	<u>0.00</u>
0140115333 4299 OPER TSF TO DBT SVC - 2018 TAXABLE SERIES	1,208,252.22	695,664.43		<u>695,664.43</u>
0140115334 4299 OPER TSF TO DBT SVC - LEASE OF JOHN DEERE WHEEL LOADER	25,851.02	0.00		<u>0.00</u>
0140115335 4299 OPER TSF TO DBT SVC - LEASE OF LAW ENFORCEMENT MGMT SYSTEM KS STATEBANK	219,557.60	219,557.60	219,557.60	<u>0.00</u>
0140115337 4299 OPER TSF TO DBT SVC - ESCO LEASE BUILDING M&T BANK	100,000.00	100,000.00	90,187.87	<u>9,812.13</u>
0140115338 4299 OPER TSF TO DBT SVC - 2016 RED AUTH SERIES A	3,614,000.00	2,892,000.00		<u>2,892,000.00</u>
0140115339 4299 OPER TSF TO DBT SVC - 2016 GENL. OBL. NOTES	1,875,250.00	1,060,125.00		<u>1,060,125.00</u>
0140115340 4299 OPER TSF TO DBT SVC - 2016 LEASE FORD TRKS	53,925.94	0.00		<u>0.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	OCTOBER, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0140115341 4299 OPER TSF TO DBT SVC - PIB LOAN COMMONWEALTH OF PENNSYLVANIA	244,811.66	244,811.66	244,811.66	0.00
0140115342 4299 OPER TSF TO DBT SVC - LEASE STREET LIGHTING	421,476.00	0.00		0.00
0140115343 4299 2018 ARIEL PLATFORM TRUCK LEASE	102,156.57	0.00		0.00
0140113090 4299 CONTINGENCY	596,904.82	596,904.82		596,904.82
0140113100 4299 OECD CONTINGENCY	150,000.00	(0.00)		(0.00)
0140116090 4299 UNENCUMBERED EXPENSES PRIOR YEAR OBLIG. DOUGHERTY, LEVENTHAL & PRICE, LLP	375,000.00	128,250.08	1,966.50	126,283.58
0140116270 4299 COURT AWARDS	725,000.00	367,160.75		367,160.75
0140117020 4299 VETERAN'S ORGANIZATION	50,000.00	0.00		0.00
0140117040 4299 OPEB TRUST FUND	100,000.00	100,000.00		100,000.00
0140117060 4299 TRIPP PARK COMMUNITY CENTER	1,000.00	0.00		0.00
0140117080 4299 TARGETED EXPENSES - REVENUE PASS THROUGH ACCOUNT	275,000.00	275,000.00		275,000.00
0140117100 4299 GRANT MATCH GRANT MATCH	860,499.00	286,404.54	(80,000.00)	366,404.54



City of Scranton

Historic Architectural Review Board

340 N. Washington Avenue

Scranton, PA 18503

SOLICITOR: Timothy Corbett, Esquire

Chairman: Richard Leonori, AIA

September 12, 2019 Board Meeting

5:30 p.m.

Approved Minutes

I. Roll Call

Present: Richard Leonori – Chairman, Bill Lesniak, Katherine Kearney, Katie Gilmartin, Mike Muller

Solicitor: Tim Corbett

Coordinator: Denise Nych

Absent: Jennifer Davis, Lee Borthwick & Nell O’Boyle

Review of Minutes

Motion was made by Mike Muller to approve August 8, 2019 meeting Minutes seconded by Katie Kearney; all in favor.

II. Review of Application(s) for Certificates of Appropriateness - None

III. Topics of Discussion

- A. Chairman Leonori spoke about the Lackawanna County Office Building Parking Lot (Lackawanna Government Center – The Globe). This is the site of the “Community Bake Shop” that was a HARB building. It was torn down and replaced with a parking lot for County Officials. Rich Leonori drafted a letter to Scranton’s License, Inspection and Permits Department (LIPs) and cc the county regarding this action not being brought in front of HARB, as well as the parking lot not being in compliance with local regulations nor any handicap accessible spaces. A motion was made by Bill Lesniak to approve and send the letter it was seconded by Katie Gilmartin; all in favor.
- B. The letter from Acer Associates regarding placing a small cell tower on West Scranton High School was addressed. Mike Muller will write a letter regarding the placement of the cell tower on the property.
- C. Chairman Leonori notified the Board that he is meeting with Mayor Wayne E. Evans regarding the expansion of the downtown Historic District on Friday, September 13, 2019. An update regarding this meeting will be heard during the October meeting.

IV. Miscellaneous

Nothing to report at this time.

V. Date of Next Regularly Scheduled Meeting

Thursday, October 10, 2019

VI. Adjournment

Motion was made to adjourn by Katie Kearney and seconded by Katie Gilmartin; all in favor.



City of Scranton

Historic Architectural Review Board

340 N. Washington Avenue

Scranton, PA 18503

SOLICITOR: Timothy Corbett, Esquire

Chairman: Richard Leonori, AIA

October 24, 2019 Special Board Meeting

5:30 p.m.

Approved Minutes

I. Roll Call

Present: Bill Lesniak, Katherine Kearney, Katie Gilmartin, Mike Muller, Lee Borthwick.

Solicitor: Tim Corbett

Coordinator: Denise Nytch

Absent: Jennifer Davis, Nell O'Boyle & Rich Leonori

Review of Minutes

No review of minutes

II. Review of Application(s) for Certificates of Appropriateness –

A. Review of Certificate of Appropriateness for the Stoehr & Fister Building located 200 Adams Avenue. Plans were approved prior to this meeting by the National Park Service.

B. The Historical Architectural Review Board made the following recommendations:

- New exterior lighting work is limited to period appropriate lighting at the existing marquis canopies on Spruce and Adams respectively.
- Demolition work is limited to new masonry cuts in the existing North and East facades as necessary for new window openings, consistent with the drawings provided dated 8/29/2019.
- New window and doors to be of a consistent material and color for all facades.
- Work associated with exterior siding and masonry shall be limited to the cleaning, restoration and repair of existing exterior siding and masonry.
- Work associated with trim and decorative woodwork shall be limited to the cleaning, restoration and repair of existing trim and decorative woodwork.

C. Motion was made by Katherine Kearney to approve the Certificate of Appropriateness with the above recommendations. Seconded by William Lesniak –

all voting members were in favor. (Mike Muller recused himself from voting due to his company working on the project).

III. Topics of Discussion

No other topics discussed.

IV. Miscellaneous

Nothing to report at this time.

V. Date of Next Regularly Scheduled Meeting

Thursday, November 14, 2019

VI. Adjournment

Motion was made to adjourn by Lee Borthwick and seconded by Katie Gilmartin; all in favor.

CITY OF SCRANTON FIREFIGHTERS PENSION COMMISSION

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NOV 20 2019

Minutes

October 16, 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

The Scranton Firefighters Pension Commission was called to order at 08:35 hrs. The following members were in attendance:

Chairman Gary DeStefano
Secretary Brian Scott
Active Rep. Jim Sable (Absent)
Retired Rep. Bernard Garvey
Retired Rep. Terry Osborne
Attorney Larry Durkin
Controller Rosanne Novembrino

Motion to accept September 2019 minutes by Garvey, second by Novembrino.
Motion carried.

Correspondence:

Anderson to Scott in reference to Joe Szynter pension contributions.

Bills:

Motion to pay bill for Durkin and MacDonald LCC \$536.50 by Garvey, second by Novembrino. Motion carried.

Old Business:

Two new hires at HACC Fire Academy, DeStefano stated that new hires are provisional city employees, Novembrino agreed. When John Judge was chairman of board new hires immediately starting paying into pension fund. Garvey stated they are hired as a firefighter and asked if they get hurt at the academy do they get the same pension as a active firefighter. Durkin stated he will look into it.

New Business:

Passing of retiree Paul King.

DeStefano stated that IME opinions are being sent to only Human Resources and that the pension board and Durkin should also get a copy.

Executive Session held on status of Elliot Clay disability pension request. Motion by Osborne to return Elliot Clay Request for pension letter to Chief DeSarno for clarification if work-related or non-work-related disability, second by Garvey.

Motion carried.

Garvey asked if any employees on workers compensation pay into pension fund.

Durkin stated that James Walsh is still an employee. Osborne asked if he is on workers comp. why isn't the city taking pension contributions. Osborne stated the city should be deducting pension contributions. Osborne stated that an arbitration decision ruled an injured firefighter should be on Heart & Lung, not workers comp.

DeStefano stated the pension board has no correspondence from James Walsh.

Motion by Osborne that Durkin meet with city solicitor to verify James Walsh status as city employee and if pension contributions are being deducted, second by Garvey.

Motion carried. Durkin stated that his pension is based on his full salary, not the two thirds by workers comp. Garvey asked if he can get back-pay, Durkin said no.

DeStefano stated that our process still needs to be followed with the IME.

Application for Membership: None

Application for Pension:

Dave Costa requesting a Non-work-related disability pension, Voc Rehab has been contacted to start the IME process.

Elliot Clay requesting a disability pension (see new business above)

Audience: None

Motion to Adjourn:

Motion to adjourn by Novembrino, second by Garvey. Motion Carried.

**SCRANTON POLICE PENSION
COMMISSION MEETING**

SCRANTON CITY COUNCIL CHAMBERS
OCTOBER 16, 2019

BOARD MEMBERS

1. THOMAS TOLAN- PRESENT
2. JUSTIN BUTLER- PRESENT
3. NANCY KRAKE- PRESENT
4. ROSEANNE NOVEMBRINO-PRESENT
5. PAUL HELRING- PRESENT
6. MICHAEL CAMMEROTA- ABSENT

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NOV 20 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

MINUTES FROM WEDNESDAY SEPTEMBER 18, 2019 MEETING OF THE SCRANTON POLICE PENSION COMMISSION MEETING, WERE REVIEWED. MOTION MADE BY KRAKE TO APPROVE THE MINUTES AND SECONDED BY NOVEMBRINO. MOTION PASSED

BILLS:

A BILL FROM DURKIN MACDONALD LLC ATTORNEY AT LAW FOR SERVICES RENDERED FOR ONE MONTH. SEPTEMBER 17, 2019 THRU OCTOBER 14, 2019 TO THE AMOUNT OF \$1,247.00

A MOTION MADE BY BUTLER TO PAY DURKIN MACDONALD LLC ATTORNEY AT LAW FOR SERVICES RENDERED FOR 1,247.00 FROM SEPTEMBER 17, 2019 THRU OCTOBER 14, 2019. SECONDED BY KRAKE, ALL IN FAVOR MOTION PASSED.

COMMUNICATION:

HELRING MENTIONED THAT WE NEED A CENTRAL LOCATION FOR ALL PENSION RECORDS. KRAKE MENTIONED THAT WE SHOULD PUT FILES IN DIGITAL STORAGE. KRAKE VOLUNTEERED TO LOOK INTO THIS IDEA.

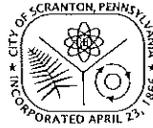
A MOTION TO ADJOURN WAS MADE BY KRAKE AND SECONDED BY BUTLER. MEETING ADJOURNED AT 1014HRS.

RECEIVED

NOV 20 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

City of Scranton
Pennsylvania



Non-Uniform Municipal Pension Fund

MINUTES

NON-UNIFORM MUNICIPAL PENSION BOARD

OCTOBER 16, 2019

The City of Scranton's Non-Uniform Municipal Pension Board held their monthly meeting on Wednesday, October 16, 2019 at 9:30 A.M. in City Council Chambers.

In attendance were:

John Hazzouri, President

Maggie Perry, Vice-President

Roseann Novembrino, City Controller

Larry Durkin, Esquire, Attorney for Board

Absent:

Lori Reed, Proxy for City Council President

President Hazzouri asked for a motion to accept the minutes of last month's meeting held on Wednesday, September 18, 2019.

Mrs. Perry made a motion to accept the minutes from the September 18th meeting.

Mrs. Novembrino seconded the motion.

President Hazzouri: All in favor? (All were in favor) The ayes have it.

President Hazzouri read the following agenda items:

1. A pension application was received from City Controller Roseann Novembrino. Mrs. Novembrino has been the Controller since 1986 having contributed 34 year to the pension fund. She will be retiring on January 3, 2020 and is eligible to collect a 31-year pension at \$700.00 per month. **Mrs. Perry** made a motion to accept the pension application and **President Hazzouri** seconded the motion. All were in favor.

President Hazzouri offered a few words regarding **Mrs. Novembrino's** upcoming retirement by wishing her the best; good health and happiness. He also stated that she will be missed by the City of Scranton, is a great friend to many people in this building, and is very kind hearted to everyone. **Mrs. Novembrino** thanked **President Hazzouri** for his kind words.

2. A pension application was received from John J. Brazil, Esquire, Solicitor for the Office of the City Controller. Attorney Brazil has been employed by the City since 1988 and has contributed over 31 years to the pension fund. He is 63 years of age and is retiring on December 31, 2019. He is eligible to collect a 31-year pension at \$700.00 per month. **Mrs. Novembrino** made a motion to accept the pension application and **Mrs. Perry** seconded the motion. All were in favor.
3. An invoice from Durkin MacDonald, LLC in the amount of \$ 1,827.00 for services rendered from September 17, 2019 through October 14, 2019 was presented for payment. **Mrs. Novembrino** made the motion to pay and **Mrs. Perry** seconded the motion. All were in favor.
4. The Board will vote on Michele Phillips' request for a disability pension.

Attorney Durkin stated that at last month's meeting we had a hearing on Michele Phillips' disability pension application. At the end of that hearing, we agreed with Attorney Mastri that we would keep open the record until today for them to submit any additional medical records that they wanted to present in support of her application. On October 3rd, they did submit additional medical records. Those included records from an August 8th, 2019 visit with Dr. Ramos; in-patient records from Moses Taylor Hospital from September 19, 2019 through September 24, 2019; in-patient records from Wilkes-Barre Behavioral Hospital from September 24, 2019 through September 28, 2019; correspondence from Dr. Ramos dated June 28, 2019 to MetLife Disability with his opinion on Ms. Phillips' ability to work; and a second correspondence from Dr. Ramos to MetLife Disability dated August 26, 2019 in response to their denial of disability pension benefits to Ms. Phillips. These records were emailed to all Board members between the last meeting and today's meeting. If the Board wanted to discuss the substance of the medical treatment, it was recommended that it be done in an executive session because of the involved HIPAA protected materials. If the Board did not want to discuss the substance of the medical records, they could proceed to vote on it. The options were to either proceed to vote on the application or discuss the substance of the medical records in private. **Mrs. Novembrino** suggested that the Board have a discussion. **Attorney Durkin** asked that a motion be made for an Executive Session.

President Hazzouri made a motion to go in to Executive Session. **Mrs. Novembrino** seconded the motion. All were in favor.

Executive Session began at 9:45 a.m. and ended at 9:55 a.m.

President Hazzouri explained that the Board will now take a vote on Michele Phillips' request for a disability pension. **Mrs. Novembrino** was asked for her vote by **President Hazzouri** and she stated that she felt that she did not know enough about this case. **Mrs. Perry** was asked for her vote by **President Hazzouri** and she said "yes." **President Hazzouri** then advised the Board that he was voting "no." **President Hazzouri** asked **Attorney Durkin** for his opinion and **Attorney Durkin** stated that **Mrs. Novembrino**

had to vote. He also stated that a tie vote would mean that the motion fails. **Mrs. Novembrino** abstained and **Attorney Durkin** advised the Board that the motion failed. **Attorney Durkin** stated that at some point, Ms. Phillips will get a pension. She has the required amount of time vested; however, she does not have the age. She is only 49 years of age and in order to collect a regular pension, you must be 55 years of age. A disability pension is different in that you don't meet the criteria because of service and age but because of a disability. That's the issue. She will have to continue paying in to the pension fund until she reaches age 55.

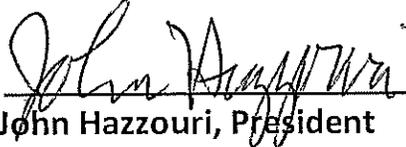
Mrs. Novembrino asked the president if she could say a few words. She stated that it has been an honor and a privilege to serve on this Board with everyone and she is extremely sad about leaving. She also stated that the gentleman, who is going to replace her, John Murray, is wonderful and, if anyone were to replace her, she is glad that it is John. **President Hazzouri** thanked **Mrs. Novembrino** again for all her support while he has been on the Pension Board.

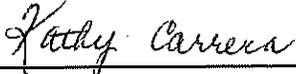
President Hazzouri asked for a motion to adjourn the meeting.

Mrs. Perry made a motion to adjourn the meeting.

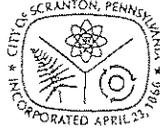
Mrs. Novembrino seconded the motion. All were in favor.

Meeting adjourned at 9:58 A.M.

Minutes approved by:  Date: 11-20-19
John Hazzouri, President

Respectfully submitted:  Date: 11-20-19
Kathy Carrera, Recording Secretary

City of Scranton
Pennsylvania



Municipal Pension Fund

MINUTES

NON-UNIFORM MUNICIPAL PENSION BOARD

SPECIAL MEETING

NOVEMBER 15, 2019

The City of Scranton's Non-Uniform Municipal Pension Board held a Special Meeting on Friday, November 15, 2019 at 10:00 A.M. in City Council Chambers.

In attendance were:

John Hazzouri, President

Maggie Perry, Vice-President

Mary Lynn Carey, City Controller

Rebecca McMullen, Proxy for Mayor

Lori Reed, Proxy for City Council President

Larry Durkin, Esquire, Attorney for Board

Attorney Durkin opened the meeting by stating that we received notice that City Controller Roseann Novembrino was going to retire effective this week, which was going to change the timing of the pension that the Board had previously approved. The meeting is to approve her amended request for her pension. He stated he spoke

with Jim Kennedy from Thomas Anderson & Associates who coordinated with Randy Sekol's office to ensure that the paperwork is correct. The Board will need to make a motion to approve a revised pension request from Mrs. Novembrino for her pension as of November 12, 2019, which would then be effective for the December pension payment. The motion is the reason for the special meeting.

President Hazzouri stated that there was a motion on the floor to approve the amended request for Mrs. Novembrino's pension.

Mrs. Perry seconded the motion. All were in favor.

Attorney Durkin stated that specifically the pension is effective as of Tuesday (November 12th) and the first payment won't be until the December payment. He also stated that the Board does not typically do this but, Mrs. Novembrino had submitted paperwork that had been sent to her by the Pension Plan Administrator in which she designated a beneficiary to receive the ten year certain payment, which is one of the options non-uniform has. Attorney Durkin recommended to the Board that we make a motion to approve the paperwork that Mrs. Novembrino made selecting a ten year certain option.

Mrs. Reed made the motion and it was second by **President Hazzouri**. All were in favor.

President Hazzouri offered these words about Mrs. Novembrino:

Yesterday he spoke with Paul Helring and Dave Mitchell and they all agreed Mrs. Novembrino has been a big asset to the City, to the taxpayers, to the Non-Uniform Board and to the Composite Pension Board through all of her years of service. She has done a great job for the City. She will be missed. She is the last of the old generation of the City of Scranton to work for the City. It has been an honor working with her on these boards and working with her in City Hall over the years. Thank you. She is going to be missed.

Terrie Morgan Besecker, reporter for the Scranton Times-Tribune asked several questions regarding the special meeting:

Was there any special treatment in calling this special meeting, would the Board have done this for anyone else? Does she have a survivor's benefit? Who did she name as the beneficiary? How much is her pension?

Attorney Durkin stated yes, that if the Board was advised that a current employee was ill and was making a request to move up a pension date and met all the criteria for the pension, he had no doubt that the Board would do that for any member of the Non-Uniform fund. It doesn't have anything to do with Mrs. Novembrino's elected position; it has to do with her physical status and her request for an amendment. If someone meets the criteria and they believe there is a need, there is no doubt that the Board would do the same thing for anybody else.

Attorney Durkin explained that the Non-Uniform pension is different than the other two pensions in that the retiree has to make a couple of decisions at the time of retirement. If they are married, they can elect a lifetime benefit for their spouse. If they elect that benefit, an actuarial calculation is done and the spouse will receive something less than the total benefit that the retiree would have otherwise received. They could make that election for a spousal benefit, they could make the election to receive the full benefit to which they are entitled, or the third option is that they could make an election for a guaranteed ten year payment, irrespective of whether it is to a spouse or anyone else. That is the long standing structure of the Non-Uniform fund and many other pension systems in Pennsylvania. It is the opposite for the police and fire plans where there is an automatic surviving spouse designation. This is more typical. It is a ten year benefit that is the same one offered to any retiree from the Non-Uniform fund. It is the same decision and it requires the actuary to look at both lives and do an assessment of how long do we expect the payment to go out and that reduces the benefit to either the spouse or the ten year option. Mrs. Novembrino selected her daughter to be the beneficiary of her pension. Attorney Durkin also stated that Mrs. Novembrino has been here for over 30 years and has met all the criteria for her pension and that she could have retired a while ago. Her pension is \$700.00 per month, which is the standard for that amount of time, and the ten year payout is at

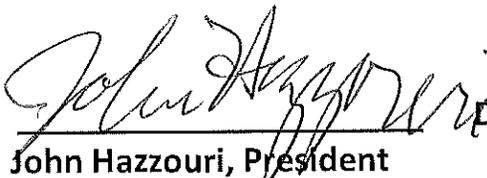
\$465.00 per month. The difference is based on the actuarial analysis. She made a request to revise her pension date because of her health.

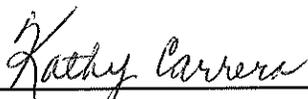
President Hazzouri asked for a motion to adjourn the meeting.

Mrs. Perry made a motion to adjourn the meeting.

Mrs. Reed seconded the motion. All were in favor.

Meeting adjourned at 10:10 A.M.

Minutes approved by:  Date: 11-20-19
John Hazzouri, President

Respectfully submitted:  Date: 11-20-19
Kathy Carrera, Recording Secretary

PROXY

I, Wayne E. Evans, hereby revoke any previous proxies and appoint Rebecca McMullen, Assistant Human Resource Director, as my proxy to attend the Special Meeting of the Non-Uniform Pension Board and any continuation or adjournment thereof, and to represent, vote and otherwise act for me in the same manner and with the same effect as if I were personally present.

DATE: 11/15/19



Mayor Wayne E. Evans
City of Scranton

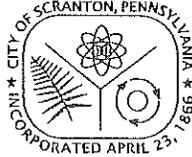
Kathryn Harvey
Witness

Council of the City of Scranton

340 No. Washington Avenue • Scranton, Pennsylvania 18503 • Telephone (570) 348-4113 • Fax (570) 348-4207

Lori Reed
City Clerk

Amil Minora, Esq.
Counsel



PROXY

Pat Rogan, President
Timothy Perry, Vice President
William Gaughan
Wayne Evans
Kyle Donahue

I, Patrick Rogan, hereby revoke any previous proxies and appoint Lori Reed as my proxy to attend the meeting of:

Special meeting of non-uniform pension board

On:

Nov. 15, 2019

And any continuation or adjournment thereof and to represent, vote and otherwise act for me in the same manner and with the same effect as if I were personally present.

This proxy and the authority represented herein is valid only on the above date and shall not survive said date.

Dated: 11/15/19

Signed: Pat Rogan

Witness: Jamie Marcano

RECEIVED

NOV 20 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

COMPOSITE PENSION BOARD MINUTES
October 16, 2019

The regular meeting of the Composite Pension Board was held on Wednesday, October 16th at 11:00AM in City Council Chambers.

The following were in attendance:

DAVID MITCHEL – Pres - Police Employee Representative
JOHN HAZZOURI – Vice Pres – Municipal Board Representative
ROBERT SENCHAK – Sect. - Fire Employee Representative
PAUL HELRING – Police Board Representative
MAGGIE PERRY – Municipal Employee Representative
GARY DESTEFANO – Fire Board Representative
REBECCA MCMULLEN – (Proxy) Mayor
ROSEANN NOVEMBRINO - City Controller
LARRY DURKIN – Durkin MacDonald (Legal Counsel)
ALEXANDER GOLDSMITH – PFM Group (Trustee)
JAMES KENNEDY – Thomas Anderson & Assoc. (Administrator)

David Mitchell... Called the meeting to order.

Dave asked for a Motion for the Minutes of the previous meeting. **Motion to accept made by John Hazzouri, seconded by Maggie Perry, all were in favor. Paul Helring abstained because he didn't get his copy, Dave said he reviewed John's.**

Jim Kennedy... He had a couple of quick things. The State Aid that we were talking about ahead of the meeting \$3.9 million, the change that we had talked about across the state, over 9% that was deposited into the plan and with the MMO of about \$10.3 million the City will have a remaining \$6.3 million \$6,343,276.22 to put into the plan before December 31st of this year to satisfy the MMO. He was on the phone with Beyer Barber today, they are finishing up the Valuation Report that should be completed early next week and sent into the City. He's sure we'll get copies up here.

They are still struggling, just to let everybody know, he's spent time resources trying to deal with e-mail issues with Scranton and apparently Rebecca is having trouble too with a couple of their vendors and we even set up a separate new e-mail to try to get around that issue which hasn't been working so we're using personal e-mail for now. He's reached out to Dave Bulzoni, Rebecca. It seems to be something on the City's end. We just cannot get it resolved. It's an IT issue. We've reached out to IT. So if any of you have issues please double check because apparently you're not able to send to us but we've been using our personal e-mail, Scott and me. If something seems like it's going through the cracks please pick up the phone or reach out we're

all trying to work around this thing. He has literally spent time and resources trying to set up a brand new e-mail to see if it was on their end and it doesn't seem to be. The other thing just so you're aware we're jumping through new bells, through hoops for Mellon that's trying to secure e-mail and transactions and changing work bench and all those things. We've been working through that and I have set up a dedicated e-mail with some inscription and some other things to link up with them, all that seems to be moving along okay, sort of administrative headaches that we're dealing with technology right now.

John Hazzouri... He wanted to say what a great job that Jim Kennedy's done and PFM has been doing a tremendous job here for the couple of years that they've been here. He has seen a big difference with our portfolio and how strong and better it's getting as time goes on. He appreciates it.

Bills:

In the amount of \$19,875.00 and that is for Thomas Anderson & Associates for the period 7/1 – 9/30/2019 for consulting services as per the contract, **Motion made by Roseann Novembrino, seconded by John Hazzouri, all were in favor.**

The next bill is in the amount of \$14,199.00 that's for a period of 8/1 – 8/31 for PFM Asset Management, **Motion to pay made by John Hazzouri, seconded by Paul Helring, all were in favor.**

The next bill is for legal services from 9/17 – 10/14/2019 for Durkin and MacDonald in the amount of \$594.50. **Motion made by John Hazzouri, seconded by Maggie Perry, all were in favor.**

Correspondence:

We had to go back and forth with PFM because there was some kind of an issue and Mellon forgot to send a payment from earlier in the year. Our secretary was able to get that squared away and it's rectified, a invoice from January did not get paid, we approved it.

We got a correspondence from Jim Kennedy about the ACT 44 Annual Disclosure Form, standard routine stuff.

One other issue that was brought to Dave's attention was Mellon contacted PFM and there is an account that was left over from when we transferred all of our investment funds from Mellon over to PFM that has a zero balance but is still showing up on Mellon's records and

they're just looking for our approval to void the account because it's not being used anymore because it was previously used when our assets were with Mellon. He is looking for the Boards for approval to tell Mellon that they don't have to keep that account on their books anymore. **Motion made by Gary DeStefano to close the account, seconded by John Hazzouri.** Jim said what it was it's an old zero value, he believes it's a stock it's called Nor Tel Networks Corp. and it's just on the books with zero value and Mellon and also PFM they just want to have the Board formally approve to zero the thing out. It's an odd investment that has no value, **all were in favor.**

Alexander Goldsmith... Distributed reports to the Board and made his presentation. This covers the performance of the combined pension plan as of September 30th the end of the Third Quarter of 2019 review of the markets of the first half. Once again it's the story of one month in this case August being not so great for equity markets and the following month in this case September being particularly good across the board, in particular so international stocks and then U.S. small and midcap stocks did quite well. You can see in September S&P up nearly 2% in the quarter, small caps up over 2% for the month, international stocks up over 2.5% small caps have lagged behind the U.S. YTD and we've actually favored that for some time. The U.S. economy remains strong. Unemployment actually dropped 3.5% which is the lowest in 50 years. Economies around the world might be slowing. The U.S. is holding up relatively better.

On the international front, the international did out perform in September. There was some easing around BREXIT. Boris Johnson had his hard line BREXIT shut down by the courts. They've had a bit of a U.K. constitutional crisis for a while which is kind of interesting. He doesn't think that they are quit out of that there is still a lot of uncertainties.

Trade issues with the U.S. and China remain. That's probably the biggest uncertainty that we have finishing up this year and going into next year. So far where we are he knows we're into October stocks are down again, U.S. stocks are down about 2%. He doesn't want to say that's entirely based on trades not entirely based on the impeachment concerns. A lot of other things around uncertainty of what the Federal Reserve is going to do. They are meeting again at the end of October. People expect that the Fed will lower rates again in October and the next meet will be in December where it's possible we can see two more rate events this year. If that's the case the anticipated 2% that you've seen in October will likely be reversed again at the end of November. Largely that's the single biggest issue we're looking at. It's monetary policy, what the Fed will do, will they over play their hand expecting global recession which we are not. Will they play it just right to keep things growing, growing slowly.

The last point that he will make is that this year the global economy is project to grow at the slowest pace since 2008. We've been in the recovery for over ten years now. We know that

things are slowing down. Trade issues haven't helped but the important thing is that the global economy is still growing. So GDP is a little wider and moving into positive territory. We've got a strong labor market. We believe we're not headed for a recession.

As of the end of September a nice gain to the portfolio, the market value \$98,624,252.00 that does include the State Aid but it also includes the September out flows generating nearly a percent of total return to the plan for the month. Slightly at the benchmark, gaining some ground back on a year to date basis. You can still see up this year 12.18% a very nice absolute return to the portfolio. It does lag the benchmark slightly, if the plan was more conservatively positioned for a good part of 2019. It weathered more uncertainty but it's recently added more into equity.

Unfortunately to be overweight to equities this month was offset by underperformance in the international equities. Domestic equities, most managers are right on top, Jensen did lag but it was really international equity where the active managers missed a little bit. They mostly all missed for the month. The stock market rallied and they were not positioned for that. The year to date return as a result of that miss is below the benchmark. So we're watching their performance but we had a lot of confidence in them before. They just turned in two very strong years before this on missed quarter. We're not going to toss out a manager that we've come to be quite familiar with over some time over one quarter.

Within fixed income the managers here all at a steady on performance, they turned in negative absolute returns but they did add some spread to the benchmarks. Long term bond yields rose, short term bond yields fell, managers were all positioned on the short end of it taking advantage of short terms going rates. That outperformance sort of compensated for the international equities performance. Again as a whole you had a 12.18% so far at the end of September. He reviewed the cash flows. September started \$94,787 million \$2.9 million put in State Aid about \$1 million or so came out which brought you to \$98.6 million. About a year ago this was almost about the peak of the market, October 1, 2018 if you remember before all the volatility. Since then you put in \$22.2 million and the investment gain return of \$5.3 million, a really nice picture here.

He reviewed the asset allocation for most of this year the plan was neutrally positioned relative to the benchmark. But you'll notice now that the 2% overweight to domestic equity and the 1% overweight to international and that's coming at the expense of fixed income and cash. We are not headed for a recession. Stock should continue to climb, that's what he believes.

The State Aid is fully vested. As you can see the cash is slightly below target which is sort of where we keep things. We also do like to keep yearly a full 5% in the amount of cash on this plan.

Larry Durkin... We've had an issue at the Police Board and we've had comparable issues at the other Boards over the years but the Police was the most recent where we had to go back and try to find old records. In this case it was a record we were trying to help a pensioner who retired in 1979 get some documents to him because of an issue he was having. The recurring problem that we have with that is that there is no centralized record keeping for any of the three Boards. The Composite he knows Kathy has them someplace, he's not quite sure where they are now (Kathy informed him the current files are down at DPW, everything else is in the garage behind the Fire Department). It's scattered at best. When you talk about older things it's become a problem on a couple of occasions, sometimes involving litigation, sometimes involving requests for things. You end of trying to piece together from 20 years ago. This time we happened to find it because John O'Shea remembered that he had given a binder to Tom Anderson and they still had it in the corner of their office. He would describe that as not ideal. It was going to matter to this guy it was for the IRS. We were able to get him something.

He has recommended to City Council before that it would be useful to have a centralized record keeping system. We had a discussion at the Police Board about this and we are probably beyond the point of file cabinets someplace. At this point digital storage is much easier and can handle volume much easier than even five years ago. There was some support at the Police Board for the idea of can the Composite Board start to look to a vendor about trying to better organize our records in a digital format. From his perspective he recommends it. He thinks it's an expense, he doesn't know what the extent of the expense is. He thinks it's at least worth exploring. He thinks it's a legitimate expense for an entity that has a lot of people relying on it. He thinks we have 300 to 400 retirees and several hundred active, so you have people who have a stake, like 800 people who have an interest in how this functions but the Board doesn't really physically exist beyond its' monthly meeting and then you end up going to contractors who have to try to resurrect the past. Sometimes it's out of people's garages or it's in the attic of the Fire Station.

He doesn't know exactly how to do it but he thinks it's something the Board might want to consider. It's not a snap decision but it's worth exploring a way to get our records digital, at a minimum on an ongoing basis but also from an archival perspective. Like get them into a format that can be accessed to search and copy, better than what we have which charitably can be described as a miss mash of stuff.

Dave said that Nancy Krake said she would look into some options at the Police Board. There was an open discussion at the table about setting up a criteria at a minimum applications, minutes, medical reports, litigation, opinion letters. Larry said it is not a crisis but it would be a good practice to address this. He recommends that we do something. He thinks it is worth the expense. It will probably have to be an RFP. This point forward wouldn't be as expensive as the archive. It can end up costing us money. It could end up costing retiree's money. It does end up

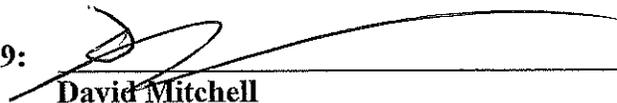
costing him money now because he and Jim both spend time piecing together this stuff and it's not the first time by a long shot.

The first step to this process he thinks would be the Business Administration Office. Who handles this stuff for the City, he asked if the City archives any of its' stuff, Becky said yes certain things but it's not as cumbersome as this. Nancy was going to look into it and get back to Paul. Dave said he thinks that should be our first step to see what she comes up with for next month. If it's something we're going to be doing continually we probably have to explore an RFP to hire someone at a minimal start of say 1/1/2020 and everything forward and then figure out what we're going to do with the past. We'll wait until next month, if anybody has time during to month to look around on the internet.

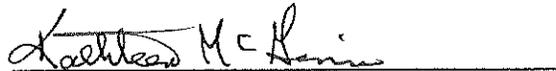
Dave asked if anyone had anything for the Board at this time... no response. He entertained a Motion to adjourn. **Motion to adjourn made by Paul Helring, seconded by Gary DeStefano, all were in favor.**

November 20th is our next Meeting

Minutes approved November 20, 2019:



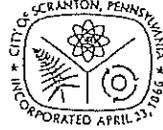
David Mitchell
President



Kathleen McGinn
Recording Secretary

City of Scranton
Pennsylvania

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NOV 20 2019



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Municipal Pension Fund

NON-UNIFORM MUNICIPAL PENSION

AGENDA

NOVEMBER 20, 2019

1. RECEIVED INVOICE #37866 DATED OCTOBER 18, 2019 IN THE AMOUNT OF \$350.00 PAYABLE TO BEYER-BARBER COMPANY FOR PREPARATION OF PENSION BENEFIT CALCULATIONS FOR SINGLE TAX OFFICE RETIREES JULIE D'AMICO AND CONCETTA KUDRICH.
2. RECEIVED AN INVOICE FROM DURKIN MACDONALD, LLC IN THE AMOUNT OF \$ 2,030.00 WHICH REPRESENTS SERVICES RENDERED FROM OCTOBER 15, 2019 THROUGH NOVEMBER 18, 2019.
3. DUE TO A CLERICAL ERROR, THE OCTOBER AGENDA STATED THAT JOHN BRAZIL, ESQUIRE, SOLICITOR FOR THE OFFICE OF THE CITY CONTROLLER, WOULD RECEIVE A MONTHLY PENSION BENEFIT OF \$700.00 PER MONTH. HOWEVER, ATTORNEY BRAZIL IS ENTITLED TO A PENSION BENEFIT OF \$650.00 PER MONTH SINCE HE WAS HIRED IN 1988 AND DOES NOT MEET THE CRITERIA FOR A RETIREE WHO WAS HIRED PRIOR TO JULY 1, 1987.
4. INVOICE PAYABLE TO SCRANTON TIMES-TRIBUNE IN THE AMOUNT OF \$69.15 FOR ADVERTISEMENT OF SPECIAL MEETING HELD NOVEMBER 15, 2019.



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November 16, 2019

Mayor Wayne Evans
City of Scranton
340 North Washington Avenue
Scranton, PA 18503

Mr. Patrick Rogan
Council President
City of Scranton
340 North Washington Avenue
Scranton, PA 18503

Mr. David Bulzoni
Business Administrator
City of Scranton
340 North Washington Avenue
Scranton, PA 18503

Dear Mayor Evans, Council President Rogan, and Business Administrator Bulzoni:

Pursuant to the Pennsylvania Municipalities Financial Recovery Act (Act), in particular the amendments made to the Act by Act 199 of 2014, an Act 47 coordinator has a statutory responsibility to review a financially distressed municipality's proposed annual budget. The coordinator may make any necessary modifications to the proposed budget to meet an adopted recovery plan or exit plan's objectives and return it to the municipality with those modifications at least 45 days before the end of the current fiscal year. The City of Scranton's proposed 2020 Budget, as submitted by the City Business Administrator, was compared by the Pennsylvania Economy League, the City's appointed Act 47 Coordinator, against the 2020 projections included in the Exit Plan adopted by City Council in July 2017. The Coordinator is required to return the City's proposed 2020 budget with modifications, if any, no later than November 18, 2019.

The Coordinator has reviewed the City's proposed budget for fiscal year 2020 as submitted for compliance with the Exit Plan. The 2020 proposed General Fund budget includes projected revenues (excluding TRAN proceeds) of \$103,037,751 and projected expenditures of \$103,037,751 which results in a projected balanced budget. The proposed 2020 balanced budget is a marked improvement over the Exit Plan's 2020 deficit projection of \$3,236,447. The Coordinator views this positive change as a measure of the City's progress toward a continued and sustainable financial position into the future.

The proposed budget maintains City real estate and local tax rates at 2020 levels. Total revenues proposed by the City for 2020 (\$103,037,751) are higher than Exit Plan projections of \$90,358,168 for a difference of \$12,679,583 (14.0 percent). Anticipated increases in Earned Income Tax, Local Services Tax and Interfund Transfers accounts for the majority of the variance.

Total expenditures proposed by the City in 2020 are \$103,037,751 versus the Exit Plan's projection of \$93,594,615 for a difference of \$9,443,136 or 10.1 percent. Total Personnel costs are less than the Exit Plan estimates by \$70,005 or 0.2 percent as are Pension costs (\$1,035,575 or 7.9%). Other notable variations from Exit Plan estimates includes budgeted increases in Capital Expenditures (\$1,315,436 or 85.8%), Departmental Expenditures (\$1,839,198 or 24.5%), Non-Departmental Expenditures (\$2,284,087 or 190.5%), and Debt Service (\$5,101,380 or 38.9%). The City has reviewed these variances with the Coordinator and has satisfactorily explained the necessity for the increases in these 2020 budget items as well as those variances that were the result of implementation of Exit Plan recommendations.

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COUNCIL/CITY CLERK

November 16, 2019

In summary, the Coordinator has compared the City's proposed 2020 Budget to the Exit Plan to ensure that it conforms to the general requirements of the City's adopted Exit Plan. It is our opinion that the City's 2020 proposed Budget is in compliance with the Exit Plan's stated financial stability goals.

Please feel free to call us to discuss this letter or to discuss any questions you may have.

Sincerely,


Gerald E. Cross
Executive Director

cc: Members of City Council
James Rose, DCED

City of Scranton
 Comparison of 2020 Proposed Budget and the 2017 Exit Plan
 Revenue and Expenditures
 Excluding TRAN

	2020	2020	Budget vs. Plan	
	Proposed Budget	Plan Projections	\$	%
Revenues				
Real Estate Taxes	\$35,266,868	\$32,863,949	2,402,919	7.3%
EIT	28,810,288	27,588,704	1,221,583	4.4%
LST	4,950,000	4,824,353	125,647	2.6%
Mercantile/Business Privilege	2,575,000	2,753,788	-178,788	-6.5%
Payroll Preparation Tax	647,918	0	647,918	100.0%
RE Transfer Tax	2,751,000	3,001,000	-250,000	-8.3%
Other Taxes	370,000	477,295	-107,295	-22.5%
Refuse Revenue	6,481,671	7,662,500	-1,180,829	-15.4%
Licenses & Permits	2,038,164	2,135,534	-97,370	-4.6%
Intergovernmental Revenues	4,251,066	3,681,909	569,157	15.5%
Transfers	9,398,901	2,503,428	6,895,473	275.4%
Other Non tax revenue	5,496,875	2,865,708	2,631,167	91.8%
Total Revenue	\$103,037,751	\$90,358,168	\$12,679,583	14.0%
Expenditures				
Direct Compensation	\$34,247,127	\$34,317,132	-70,005	-0.2%
Benefits	19,324,829	19,340,449	-15,620	-0.1%
Pension	12,045,495	13,079,070	-1,033,575	-7.9%
Workers Comp	3,109,811	3,323,826	-214,015	-6.4%
Capital Expenditures	2,847,750	1,532,314	1,315,436	85.8%
Departmental Expenditures	9,331,723	7,492,525	1,839,198	24.5%
Nondepartmental Expenditures	3,482,920	1,198,833	2,284,087	190.5%
Debt Service exc TRAN	18,201,846	13,100,466	5,101,380	38.9%
TRAN Interest	446,250	210,000	236,250	112.5%
Total Expenditures	\$103,037,751	\$93,594,615	9,443,136	10.1%
SURPLUS/(DEFICIT)	\$0	(\$3,236,447)		



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MEMORANDUM

To: Participants of November 12, 2019 Meeting
From: Gerald E. Cross, Executive Director
Date: November 20, 2019
Subject: Payroll Preparation Tax

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**OFFICE OF CITY
COUNCIL/CITY CLERK**

The purpose of this Memorandum is to provide an outline of the salient issues that were presented and discussed at the November 12, 2019, meeting at Scranton City Hall concerning the replacement of the City’s mercantile license tax and business privilege tax with a payroll preparation tax. This Memorandum is not intended to be a legal opinion or advice provided by the Pennsylvania Economy League (PEL) to any of the meeting participants. It is written only to provide a summary of the issues discussed. PEL recommends that any decisions made by the governing officials of the City of Scranton (City) and the Scranton School District (SSD) to proceed upon the subject matter contained herein be predicated on the legal advice of their respective legal counsel. PEL will remain available to answer any questions raised by this Memo and will be able to assist both entities as they move forward.

A. Ordinance Background

The enabling ordinance for levying the City’s Mercantile License Tax is File of Council No. 7 of 1976 (F.O.C. No. 7). (See Exhibit A). The enabling ordinance for levying the City’s Business Privilege Tax is File of Council No. 147 of 1986. (See Exhibit B). Both ordinances have similar provisions regarding imposition of the tax, calculation of the amount of tax owed and the filing of a tax return. Therefore, for the purposes of clarity and brevity, only the relevant provisions of the City’s Mercantile License Tax enabling ordinance will be discussed in this Memo. Of course, the SSD must review their respective ordinances to verify that the levying, computation and filing of tax returns of the SSD’s mercantile license tax and business privilege tax is similar to the City’s.

The relevant sections of F.O.C. No. 7 are as follows:

- Section 3 provides that every person desiring to continue or begin business shall procure a Mercantile License for his place of business on or before the first day of January, 1976 and annually thereafter.
- Section 4 provides for the imposition and rate of the mercantile license tax for 1976. The City’s current practice is to annually amend this section of F.O.C. No. 7 establishing the mercantile license tax rate for the current license year. (See Exhibit C).
- Section 5 provides that every person subject to the tax imposed shall compute the tax owed in the license year upon the annual gross amount of business transacted during the *preceding* calendar year. (Emphasis added).
- Section 6 provides that every person subject to the tax imposed by the mercantile license tax ordinance who has commenced business at least one year (or less than one (1) year) prior to the beginning of the license year shall file a return on or before April 15th of the license year.
- Section 7 requires payment of the tax due at the time of filing a return.

- Section 9(b) requires that tax returns filed after the due date of April 15th will be subject to interest and an additional penalty cost.

B. 2020 Tax Levies

The following describes the proposal discussed for the City's levying of a 2020 mercantile license tax, 2020 business privilege tax and the commencement of a payroll preparation tax in 2020.

- The City will levy a 2020 mercantile license tax and a 2020 business privilege tax similar to prior years.
- Subject taxpayers are required to file a 2020 return on or prior to April 15, 2020. As required by the City's mercantile license tax and business privilege tax ordinances, the basis for taxpayers filing of a 2020 return will be a taxpayer's actual gross amount of business transacted in the preceding calendar year of 2019.
- Returns filed after due date of April 15, 2020, will be subject to interest and an additional penalty cost.
- The City will repeal both the 2020 mercantile license tax ordinance and the 2020 business privilege tax ordinance on or before June 30, 2020. After repeal of both ordinances, the City will still be able to collect delinquent 2020 mercantile license taxes and 2020 business privilege taxes that were not paid by the April 15, 2020 due date.
- The City will enact an ordinance to commence a payroll preparation tax levy on July 1, 2020. It is important to note that §11701.123(d)(2) of Act 47 states that "[a] municipality adopting a payroll preparation tax under this paragraph may not levy a business privilege tax or a mercantile tax". (See Exhibit D). It is our interpretation of this sentence that the City may not levy a payroll preparation tax concurrently with a business privilege tax or a mercantile tax. We do not interpret this sentence to mean that the City is prohibited from levying a payroll preparation tax and a business privilege tax or mercantile tax during the same fiscal year as the term "fiscal year" is not included in this sentence nor is it implied anywhere in §11701.123.
- It was agreed by the meeting participants that implementation of the levying of a payroll preparation tax by the City and the SSD should be coordinated to commence at the same time.

C. Court of Common Pleas Approval—City of Scranton

Prior to levying a payroll preparation tax the City must seek court of common pleas approval to levy a payroll preparation tax.

- Section 11701.123(c)(1.1) of Act 47 permits an Act 47 designated municipality to petition the court of common pleas to levy a payroll preparation tax.
- The consensus at the meeting appeared to be that the City would file its petition with the court of common pleas in late December 2019 and no later than early January 2020.
- There was also a consensus that the City would request in its court petition that the City's levy of the payroll preparation tax will commence on July 1, 2020, with an alternative commencement date of January 1, 2021.

D. Scranton School District

The Scranton School District does not need court approval to levy the payroll preparation tax, however, the SSD may levy a payroll preparation tax if both of the following conditions of the Public School Code of 1949 (24 P.S. §6-689(a)) are satisfied:

- 1) Each *financially distressed municipality* within the school district *levies* a payroll tax pursuant to Act 47; and
- 2) The *school district levied* a mercantile or business privilege tax *in the year that the financially distressed municipality filed a petition* to levy a payroll tax pursuant to Act 47. (Emphasis added).
(See Exhibit E).

Two issues should be recognized concerning this section of the Public School Code. First, it appears that paragraph (1) requires that the City be a designated financially distressed municipality when the SSD levies its payroll preparation tax. In addition, paragraph (1) appears to require that the SSD may not levy a payroll preparation tax before the City levies a payroll preparation tax.

A court of common pleas order that permits the City to levy a payroll preparation tax commencing on July 1, 2020, will satisfy §6-689(a)(1) because the City is expected to be an Act 47 financially distressed municipality through mid-July 2020. However, if the court of common pleas issues an order requiring the City to commence a payroll preparation tax on January 1, 2021, it may present an issue for the SSD because on January 1, 2021, the City will no longer be designated an Act 47 financially distressed municipality. **A further discussion of the pros and cons of including an alternative January 1, 2021 commencement date in the City's court petition may be warranted.**

The second important issue to keep in mind is the language in paragraph (2) providing that the SSD must levy a mercantile or business privilege tax in the year that the City files its petition to levy a payroll tax. **Thus, it is appears that it is imperative that the SSD also levy a 2020 mercantile tax and a 2020 business privilege tax should the City decide to file its court petition in 2020.**

E. Payroll Preparation Tax Adjustment

Finally, the City and SSD each get a second chance to adjust their initial payroll preparation tax rate to equal the revenues collected by the mercantile license tax and business privilege tax.

- 72 P.S. §1603-D.1 authorizes the City to adjust the payroll tax rate after the first full year of imposition of the payroll tax if the initial rate fails to produce the revenues projected in the first year of imposition. (See Exhibit F). The City may thereafter levy the payroll preparation tax in any subsequent year at a rate not to exceed the adjusted rate.
- 24 P.S. §6-689(b)(2) authorizes the School District to adjust the payroll tax rate if the initial rate fails to produce the revenues projected in the first full year after the imposition of a payroll tax. The School District may thereafter levy the payroll preparation tax in any subsequent year at a rate not to exceed the adjusted rate.

EXHIBIT

A

FILE OF THE COUNCIL NO. 7

1976

AN ORDINANCE

PROVIDING REVENUE FOR THE CITY OF SCRANTON BY IMPOSING A MERCANTILE LICENSE TAX OF 2 MILLS FOR THE YEAR 1976 AND ANNUALLY THEREAFTER UPON PERSONS ENGAGING IN CERTAIN OCCUPATIONS AND BUSINESSES THEREIN; PROVIDING FOR ITS LEVY AND COLLECTION AND FOR THE ISSUANCE OF MERCANTILE LICENSES; CONFERRING AND IMPOSING POWERS AND DUTIES UPON THE TREASURER OF THE CITY OF SCRANTON; AND IMPOSING PENALTIES.

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 HEREBY ENACTS AS FOLLOWS:

SECTION 1. DEFINITIONS - The following words and phrases when used in this ordinance, shall have the meaning ascribed to them in this section unless the context clearly indicates a different meaning:

(a) "Person" shall mean any individual, partnership, limited partnership, association or corporation. Whenever used in any section prescribing and imposing a penalty, the term "Person" as applied to associations shall mean the partners or members thereof, and, as applied to corporations, the officers thereof.

(b) "Wholesale Dealer" or "Wholesale Vendor" shall mean any person who sells to dealers in or vendors of goods, wares and merchandise and to no other persons, whether or not such vending or dealing is the primary business activity of such person.

(c) "Retail Dealer" or "Retail Vendor" shall mean any person who is a dealer in or vendor of goods, wares and merchandise, who is not a wholesale dealer or vendor, whether or not such vending or dealing is the primary business activity.

Introduced in Council on above date
and referred to Committee on January 29, 1976

Pa. Bell Telephone
Committee on Finance reports favorably
on the within resolution. Chairman

City Clerk

(d) The terms "Person", "Wholesale Dealer", "Wholesale Vendor", "Retail Dealer" and "Retail Vendor" shall not include agencies of the Government of the United States or of the Commonwealth of Pennsylvania, or any person vending or disposing of articles of his own growth, production or manufacture.

(e) "Place of Amusement or Entertainment" shall mean any place indoors or outdoors where the general public or a limited or selected number thereof, may, upon payment of an established price, attend or engage in any amusement, entertainment, exhibition, contest, recreation, including, among other places, theatres, opera houses, motion picture houses, amusement parks, stadia, arenas, baseball or football parks or fields, skating rinks, circus, or carnival tents or grounds, fair grounds, bowling alleys, billiard or pool rooms, shuffle board rooms, nine or tenpin alleys, riding academies, golf courses, bathing and swimming places, dance halls, tennis courts, archery, rifle or shotgun ranges, arcades, and other like places. The term does not include any exhibitions, amusement, performances or contests conducted by a nonprofit corporation or association.

(f) "Restaurant or other place where food, drink or refreshments are sold" shall not include such facilities of nonprofit corporations and/or beneficial associations which are deemed or considered to be services under either statutory or case law, or any other such facility which is exempt by law.

(g) "License Year" shall mean the twelve month period from January 1 through December 31.

(h) "Gross Volume of Business" shall mean value received, regardless of form.

(i) "Treasurer" shall mean the Treasurer of the City of Scranton.

(j) "Temporary, seasonal or itinerant business" shall mean any business that is conducted for a limited period of time.

SECTION 2. LEVY AND COLLECTION OF TAX. Beginning with the tax year 1976, and annually thereafter, the City hereby imposes a Mercantile License Tax in the manner and at the rates hereinafter set forth.

SECTION 3. LICENSES. Every person desiring to continue to engage in, or hereafter to begin to engage in, the business or occupation of wholesale or retail vendor or dealer in goods, wares and merchandise, any person conducting a restaurant or other place where food, drink or refreshments are sold, whether or not the same be incidental to some other business or occupation, any person conducting or operating a place of amusement or entertainment whether or not the same be incidental to some other business or occupation, shall, on or before the first day of January, 1976, and annually thereafter, or prior to commencing business in any license year, procure a Mercantile License for his Place of business or occupation in the City, from the Treasurer, as required by law. Such license shall be conspicuously posted at the said place of business or occupation of every such person at all times.

SECTION 4. IMPOSITION AND RATE OF TAX. Every person engaging in any of the following occupations or business in the City shall pay a Mercantile License Tax for the year 1976 and annually thereafter at the rate set forth:

(a) Wholesale vendors or dealers in goods, wares and merchandise; at the rate of 2 Mills on each dollar of the volume of the annual gross business transacted by them.

(b) Retail vendors or dealers in goods, wares and merchandise, at the rate of 2 Mills on each dollar of the volume of annual gross business transacted by them.

(c) All persons engaged in conducting restaurants or other places where food, drink or refreshments are sold, whether or not the same be incidental to some other business or occupation and all persons conducting places of amusement or entertainment whether or not the same be incidental to some other business or occupation, at the rate of 2 Mills on each dollar of the volume of the annual gross business transacted by them.

(d) The tax imposed by this section shall not apply to the dollar volume of annual business covering the resale of goods, wares or merchandise taken by a dealer as a trade-in or part-payment for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.

SECTION 5. COMPUTATION OF VOLUME OF BUSINESS.

(a) Every person subject to the payment of the tax hereby imposed, who has commenced his business at least one (1) full year prior to the beginning of any license year, shall compute his annual gross volume of business upon the annual gross amount of business transacted by him during the preceding calendar year.

(b) Every person subject to the payment of the tax hereby imposed, who has commenced or who commences his business less than one (1) full year prior to the beginning of any license year, shall compute his annual gross volume of business for such license year upon the gross volume of business transacted by him during the first month he engages in business multiplied by twelve (12).

(c) Every person subject to the payment of the tax hereby imposed, who commences his business subsequent to the beginning of any license year, shall compute his annual gross volume of business for such license year upon the gross volume of business transacted by him during the first month of his engaging in business multiplied by the number of months or fraction thereof he engages in business in such license year.

(d) Every person subject to the payment of the tax hereby imposed, who engages in a business temporary, seasonal or itinerant by its nature, shall compute his annual gross volume of business upon the actual gross amount of business transacted by him during such license year.

(e) Every person who shall discontinue business during any license year after having paid the Mercantile Tax for the entire year, upon making proper application to the Treasurer shall be entitled to receive a refund or prorata amount of the tax paid, based upon the period of time he was not in business during the license year.

SECTION 6. RETURNS

(a) Every return shall be made upon a form furnished by the Treasurer.

(b) Every person subject to the tax imposed by this ordinance, who has commenced his business at least one (1) full year prior to the beginning of the license year, shall, on or before the fifteenth day of April following, and annually thereafter, file with the Treasurer a return setting forth his name, business and business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during the preceding calendar year and the amount of the tax due.

(c) Every person subject to the tax imposed by this ordinance, who has commenced his business less than one (1) full year prior to the beginning of the license year, shall, on or before the fifteenth day of April following and annually thereafter, file with the Treasurer a return setting forth his name, business, business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during his first month of business and the amount of the tax due.

(d) Every person subject to the tax imposed by this ordinance, who commences business subsequent to the beginning of the license year, shall, within forty (40) days from the date of commencing such business, file a return with the Treasurer setting forth his name, business, business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during his first month of business and the amount of the tax due.

(e) Every person subject to the payment of the tax imposed by this ordinance, who engages in a business temporary, seasonal or itinerant by its nature, shall, within seven (7) days from the date he completes such business, file a return with the Treasurer setting forth his name, residence, business, business address and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during such period and the amount of the tax due.

SECTION 7. PAYMENT AT TIME OF FILING RETURN. At the time of filing the return, the person making the same shall pay the amount of tax shown as due thereon to the Treasurer.

SECTION 8. POWERS AND DUTIES OF TREASURER.

(a) It shall be the duty of the Treasurer to collect and receive the taxes, fines and penalties imposed by this ordinance. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipt.

(b) The Treasurer is hereby charged with the administration and enforcement of the provisions of this ordinance, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this ordinance, including provision for the re-examination and correction of return, and payments alleged or found to be incorrect or as to which an overpayment is claimed or found to have occurred. Any person aggrieved by any final decision of the Treasurer shall have the right of appeal to a court of competent jurisdiction within sixty (60) days of the date of the Treasurer's decision.

(c) The Treasurer is hereby authorized to examine the books, papers and records of any taxpayer or supposed taxpayer in order to verify the accuracy of any return made, or, if no return was made, to ascertain the tax due. Every such taxpayer, or supposed taxpayer, is hereby directed and required to give to the Treasurer the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

(d) No deficiency assessment may be made more than five (5) years after the date on which such taxes should have been paid, except where a fraudulent return or no return has been filed.

SECTION 9. SUIT ON COLLECTION: PENALTY.

(a) The Treasurer may sue for the recovery of taxes due and unpaid under this ordinance. Such suits shall be begun within one (1) year after such taxes have been assessed.

(b) If for any reason, the tax is not paid when due, interest at the rate of six per centum (6%) per annum on the amount of said tax, and an additional penalty of one-half of one per centum ($\frac{1}{2}\%$) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable thereof shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

SECTION 10. FINES AND PENALTIES. Whoever makes any false or untrue statement on his return or who refuses to permit inspection of the books, records or accounts of any business in his custody or control when the right to make such inspection by the Treasurer is requested, and whoever fails or refuses to file a return required by this ordinance, and whoever fails or refuses to procure a Mercantile License, when so required under this ordinance, or fails to keep his license conspicuously posted at his place of business as required herein, shall, upon conviction before any alderman or magistrate, be sentenced to pay a fine of not more than Five Hundred Dollars (\$500.00) for each offense, and in default of payment of said fine, be imprisoned for a period not exceeding thirty (30) days for each offense.

SECTION 11. SAVING CLAUSE.

(a) Nothing contained in this ordinance shall be construed to empower the City to levy and collect the taxes hereby imposed on any person, business, or any portion of any business not within the taxing power of the City under the Constitution of the United States, and the laws and Constitution of the Commonwealth of Pennsylvania.

(b) If the tax, or any portion thereof, imposed upon any person under the provisions of this ordinance, shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania, the decision of the court shall not affect or impair the right to impose the taxes or the validity of the taxes so imposed upon other persons as herein provided.

SECTION 12. PAYMENT UNDER PROTEST: REFUNDS.

The City Treasurer is hereby authorized to accept payment under protest of the amount of Mercantile Tax claimed by the City in any case where the taxpayer disputes the validity or amount of the City's Claim for tax. If it is thereafter judicially determined by a Court of Competent jurisdiction that the City has been overpaid, the amount of the overpayment shall be refunded to the taxpayer.

SECTION 13. This ordinance shall become effective immediately upon passage and shall be effective annually thereafter.

SECTION 14. That any ordinance or part of ordinance, conflicting with the provisions of this ordinance, be and the same is hereby repealed so far as the same affects this ordinance.

Passed by The Council

February 4, 1976

Having the affirmative votes of MESSRS.

Doherty, Melnick, Moran, & Mrs. Schmeffernig

Negative Mr. Rossi

President

APPROVED:

E. J. Peters
EUGENE J. PETERS, MAYOR

DATE:

2-4-76

EXHIBIT

B

FILE OF THE COUNCIL NO. 147

1936

AN ORDINANCE

TO PROVIDE FOR THE GENERAL REVENUE BY IMPOSING A TAX AT THE RATE OF 2 MILLS UPON THE PRIVILEGE OF OPERATING OR CONDUCTING BUSINESS IN THE CITY OF SCRANTON AS MEASURED BY THE GROSS RECEIPTS THEREFROM; REQUIRING REGISTRATION AND PAYMENT OF THE TAX AS CONDITION TO THE CONDUCTING OF SUCH BUSINESS; PROVIDING FOR THE LEVY AND COLLECTION OF SUCH TAX; PRESCRIBING SUCH REQUIREMENTS FOR RETURNS AND RECORDS; CONFERRING POWERS AND DUTIES UPON THE TAX COLLECTOR; AND IMPOSING PENALTIES.

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 HEREBY ENACTS AS FOLLOWS:

SECTION 1. TITLE: This ordinance shall be known and may be cited as the "BUSINESS PRIVILEGE TAX ORDINANCE."

SECTION 2. DEFINITIONS: As used in this ordinance, unless the context indicates clearly a different meaning, the following words and phrases shall have the meanings set forth below:

- (a) "City" - The City of Scranton.
- (b) "Person" - any natural person, partnership, unincorporated association or corporation, non-profit or otherwise. Whenever used in any provision prescribing a fine or a penalty, the word "Person" as applied to partnerships, shall mean the partners thereof, and as applied to corporations and unincorporated associations, shall mean the officers thereof.
- (c) (1) "Business" - carrying on or exercising whether for gain or profit or otherwise within the City of Scranton any trade, business, including but not limited to financial business as hereinafter defined, profession, vocation, service, construction communication or commercial activity, or making sales to persons or rendering services from or attributable to a Scranton office of place of business.
 (2) "Business" - shall not include the following: any business which is subject to the City of Scranton Mercantile Tax on its entire gross receipts; the business of any political subdivision; any employment for a wage or salary; any business upon which the power to levy a tax is withheld by law.
- (d) "Financial Business" - the services and transactions of banks and bankers, trust credit and investment companies, where not prohibited by law, holding companies, dealers and brokers in money, credits, commercial paper, bonds, notes, securities and stocks, monetary metals, factors and commission merchants.

FINANCE

Frank J. Naylton

James J. ...

- (e) "Tax Year" - the Twelve Month period from January 1 to December 31.
- (f) "Gross Receipts" - Cash, credits, property of any kind or nature, received in or allocable or attributable to the City of Scranton from any business or by reason of any sale made, including resales of goods, wares or merchandise, taken by a dealer as a trade in or as part payment for other goods, wares or merchandise, or services rendered, or commercial or business transaction had within the City of Scranton without deduction therefrom on account of the cost of property sold, materials used, labor, service other cost, interest, or discount paid, or any other expense.

"Gross Receipts" shall exclude:

- (1) The amount of any allowance made for goods, wares, or merchandise taken by a dealer as a trade-in or as part payment for other goods, wares and merchandise in the usual and ordinary course of his business.
 - (2) In the case of financial business, the cost of securities and other property sold, exchanged paid at maturity or redeemed, and moneys or credits received in repayment of advances, credits and loans, but not to exceed the principal amount of such advances, credits and loans, and shall also exclude deposit.
 - (3) In the case of a broker, or commissions paid by him to another broker on account of a purchase or sales contract initiated, executed or cleared in conjunction with such other broker.
 - (4) Receipts by dealers from sales other dealers in the same line where the dealer transfer title or possession at the same price for which he acquired the goods, wares, or merchandise, as long as said dealers, are not the parent, or subsidiary organization of the vendor or have no other affiliation of cooperative arrangement with the vendor.
 - (5) Receipts or that portion thereof attributable to interstate or foreign commerce or to an office or place of business regularly maintained by the taxpayer, outside the limits of the City of Scranton, and not for the purpose of evading payment of this tax and those receipts which the City is prohibited from taxing by law. Such receipts shall be segregated as set forth in Section 4(c) of this Ordinance.
- (g) "Tax Collector" - Single Tax Collector of the City of Scranton.
- (h) "Temporary Seasonal or Itenerant Business" - shall mean any business that is conducted at one location for less than sixty (60) consecutive calendar days.
- (i) "Gross Receipts" - shall include both cash and credit transactions.

SECTION 3. Imposition and rate of tax: Beginning with the tax year 1987 and annually thereafter, every person engaging in any business in the City of Scranton shall pay an annual tax at the rate of 2 Mills on each dollar of volume of the gross annual receipts thereof.

SECTION 4. Computation of Gross Annual Receipts:

- (a) Every person subject to the payment of the tax hereby imposed who has commenced his business at least one (1) full year prior to the beginning of any tax year shall compute his annual gross receipts upon the actual receipts received by him during the preceding calendar year.
- (b) Every person subject to the payment of the tax hereby imposed, who has commenced or who commences his business less than one (1) full year prior to the beginning of any tax year shall compute his annual gross receipts for such tax year upon the gross receipts generated by the business transacted within the City during the first month he engages in such activity multiplied by twelve (12).
- (c) Where a receipt in its entirety cannot be subjected to the tax imposed by this ordinance by reason of the provisions of the Constitution of the United States, or any other provisions of law, including the exemptions within this ordinance, the Tax Collector shall establish rules and regulations and methods of allocation and evaluation so that only that part of such receipt which is attributable and allocable to the doing of business in the City of Scranton shall be taxed hereunder. The Tax Collector may make such allocation with due regard to the nature of the business concerned on the basis of the number of jurisdictions in which it may be taxed; the ratio of the value of the property or assets of the taxpayer owned and situated in the City of Scranton to the total property or assets of the taxpayer wherever owned and situated, or any other method or methods of calculation other than the foregoing, calculated to effect a fair and proper allocation.
- (d) Every person subject to the payment of the tax hereby imposed who engages in a business, temporary seasonal or itinerant by its nature, shall compute his annual gross receipts upon the actual gross receipts received by him during such tax year.
- (e) Every person who ceases to carry on business during any tax year after having paid the Business Privilege Tax for the entire year, shall, upon making proper application to the Treasurer, be entitled to receive a refund of the prorata amount of the tax paid based upon the period of time he was not in business during the license year. In the event that a person who discontinues

business during any tax year does so before payment of his tax becomes due for such year, he shall be permitted to apportion his tax for such tax year and shall pay an amount to be computed by multiplying his gross receipts for the preceding full calendar year by a fraction whose numerator shall be the number of months such person was in business during the tax year and whose denominator shall be twelve (12).

- (f) Every individual subject to the payment of the tax hereby imposed and who is also subject to and has paid the Occupational Privilege Tax levied by Ordinance No. 1987, may deduct said Occupational Privilege Tax payment from the amount of tax due and owing under the provisions of this ordinance.

SECTION 5. Returns and Registration:

- (a) Every person subject to the tax imposed by this ordinance shall forthwith register with the Tax Collector and set forth his name, address, business address and the nature of the business activity in which he is engaged.
- (b) Every return shall be made upon a form furnished by the Tax Collector. Every person making a return shall certify the correctness thereof.
- (c) Every person subject to the tax imposed by this ordinance who has commenced his business at least one (1) full year prior to the beginning of any tax year shall, on or before the fifteenth (15th) day of April following, and annually thereafter, file with the Tax Collector a return setting forth his name, his business and business address, and such other information as may be necessary in arriving at the annual gross volume of business transacted by him during the preceding year and the amount of the tax due.
- (d) Every person subject to the tax imposed by this ordinance who has commenced his business less than one (1) full year prior to the beginning of the tax year shall, on or before the fifteenth (15th) day of April following, file with the Tax Collector a return setting forth his name, his residence, his business, business address, and such other information as may be necessary in arriving at the actual volume of business transacted by him during the period of operation prior to January 1 of that tax year, and the amount of the tax due.
- (e) Every person subject to the tax imposed by this ordinance, who commences business subsequent to the beginning of the tax year, shall, within forty (40) days from the date of commencing such business, file a return with the Tax Collector setting forth his name, his business, business address, and such other information as may be necessary in arriving at the actual volume of business transacted by him during his first month of business and the amount of business and the amount of the tax due.

- (f) Every person subject to the payment of the tax imposed by this ordinance who engages in a business temporary, seasonal or itinerant by its nature, shall, within seven (7) days from the day he completes such business, file a return with the Tax Collector setting forth his name, his business, his business address and such other information as may be necessary in arriving at the actual gross volume of business during the tax period and the amount of the tax due.

SECTION 6. Payment at Time of Filing Return:

The person making the return shall at the time of filing the return pay the amount of tax shown as due thereon to the Tax Collector.

SECTION 7. Powers and Duties of Tax Collector:

(a) It shall be the duty of the Tax Collector to collect and receive the taxes, fines and penalties imposed by this ordinance. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipts.

(b) The Tax Collector is hereby charged with the administration and enforcement of the provisions of this ordinance, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this ordinance, including provision for the re-examination and correction of return, and payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds where necessary. Any person aggrieved by any decision of the Tax Collector shall have the right to appeal to court as in order cases provided.

(c) The Tax Collector is hereby authorized to compel the production of books, papers and records, and the attendance of all persons before him whether as parties or witnesses whom he believes to have knowledge of such receipts.

(d) The Tax Collector is hereby authorized to examine the books, papers and records of any taxpayer or supposed taxpayer, in order to verify the accuracy of any return made, or, if no return was made, to ascertain the tax due. Every such taxpayer or supposed taxpayer is hereby directed and required to give to the Tax Collector the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

SECTION 8. Suit on Collection: Penalty:

(a) The Tax Collector may sue for the recovery of taxes due the unpaid under this ordinance.

(b) If for any reason the tax is not paid when due in each year, interest at the rate of six percent per annum, and an additional penalty of one-half of one percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

SECTION 9. Fine and Penalties:

Whoever makes any false or untrue statement on his return, or who refuses to permit inspection of the books, records or accounts of any business in his custody or control when the right to make such inspection by the Tax Collector is requested, and who ever fails or refuses to file a return required by this ordinance, shall, upon conviction before an district magistrate, be sentenced to pay a fine of not more than Five Hundred Dollars (\$500.00) for each offense, and in default of payment of said fine, be imprisoned for a period not exceeding thirty (30) days for each offense.

SECTION 10. Saving Clause:

(a) Nothing contained in this ordinance shall be construed to empower the City of Scranton to levy and collect the taxes hereby imposed on any person or any business or any portion of any business not within the taxing power of the City of Scranton under the Constitution of the United States and the laws and Constitution of the Commonwealth of Pennsylvania.

(b) If the tax, or any portion thereof, imposed upon any person under the provisions of this ordinance shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania, the decision of the court shall not effect or impair the right to impose the taxes or the validity of the taxes so imposed upon other persons as herein provided.

(c) If a final decision of a court of competent jurisdiction holds any provision of this ordinance, or the application of any provision to any circumstances, to be illegal or unconstitutional, the other provisions of this ordinance, or the application of such provision to other circumstances, shall remain in full force and effect. The intention of Council is that the provisions of this ordinance shall be severable and that this ordinance would have been adopted if any such illegal or unconstitutional provisions had not been included.

SECTION 11. Payment under Protest - Refunds:

The Tax Collector is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the City in any case where the taxpayer disputes the validity or amount of the City's claim for tax. If it is thereafter judicially determined by a court of competent jurisdiction that the City has been overpaid, the amount of the overpayment shall be refunded to the taxpayer.

SECTION 12. Effective Date:

This Ordinance shall become effective retroactive to January 1, 1987 and be effective annually thereafter.

SECTION 13. That any ordinance or part of ordinance, conflicting with the provisions of this ordinance, be and the same is hereby repealed so far as the same effects this ordinance.

Passed by The Council

January 7, 1987

By the affirmative votes of MESSRS.

MANZO, GILHOOLEY, MELNICK, COMEFORD & GERRITZ

WITNESSE
NONE

William J. Gering

President

Approved *January 9, 1987*
David J. Wozel Mayor
Certified Copy

Frank J. Naythorn City Clerk
WITNESSE: *1-9-87*



EXHIBIT

C

2018

AN ORDINANCE

AMENDING FILE OF THE COUNCIL NO. 7, 1976, ENTITLED "AN ORDINANCE (AS AMENDED) IMPOSING A MERCANTILE LICENSE TAX OF 2 MILLS FOR THE YEAR 1976 AND ANNUALLY THEREAFTER UPON PERSONS ENGAGING IN CERTAIN OCCUPATIONS AND BUSINESSES THEREIN; PROVIDING FOR ITS LEVY AND COLLECTION AND FOR THE ISSUANCE OF MERCANTILE LICENSES; CONFERRING AND IMPOSING POWERS AND DUTIES UPON THE TAX COLLECTOR OF THE CITY OF SCRANTON; AND IMPOSING PENALTIES", BY IMPOSING THE MERCANTILE LICENSE TAX AT ONE (1) MILL (.001) FOR CALENDAR YEAR 2019 AND THE SAME SHALL REMAIN IN FULL FORCE AND EFFECT ANNUALLY THEREAFTER.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SCRANTON, that

Section 4 of File of the Council No. 7, 1976 shall be amended to read as follows:

"Section 4. Imposition and rate of tax.

Every person engaging in any of the following occupations or businesses in the City shall pay a Mercantile License Tax for the year 2019 and annually thereafter at the rate set forth:

- (a) Wholesale vendors or dealers in goods, wares and merchandise, at the rate of one (1) mill (.001) on each dollar of the volume of the annual gross business transacted by them;
- (b) Retail vendors or dealers in goods, wares and merchandise, at the rate of one (1) mill (.001) on each dollar of the volume of annual gross business transacted by them;
- (c) All persons or entities engaged in conducting restaurants or other places where food, drink or refreshments are sold, whether or not the same be incidental to some other business or occupation, and all persons or entities conducting places of amusement or entertainment, whether or not the same be incidental to some other business or occupation, at the rate of one (1) mill (.001) on each dollar of the volume of the annual gross business transacted by them; and
- (d) The tax imposed by this Section shall not apply to the dollar volume of annual business covering the resale of goods, wares or merchandise taken by a dealer as a trade-in or part-payment for other goods or wares, except to the extent that the resale price exceeds the trade-in allowance."

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.

CERTIFIED COPY

L. Reed City Clerk

Introduced in Council on above date and referred to Committee on FINANCE

November 19, 2018

L. Reed
City Clerk

Scranton, PA December 3, 2018
Committee on Finance reports favorably on the
withg ordinance

Chairman

W. J. ...

SIXTH ORDER:
November 26, 2018

SECTION 3. In all other respects, File of the Council No. 7, 1976 shall remain in full force and effect.

SECTION 4. This Ordinance shall be retroactive to January 1, 2019.

SECTION 5. This Ordinance is enacted by the Council of the City of Scranton and said taxes are levied pursuant to 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.

SECTION 6. The tax imposed herein is effective for calendar year 2019 and shall remain in full force and effect annually thereafter, without annual reenactment unless and until there is a change in the rate of taxation.

Passed by the Council
December 3, 2018
Receiving the Affirmative votes of Council Persons
PERRY, DONAHUE, EVANS, GAUGHAN, ROGAN

Negative NONE
[Signature]
President

Approved 12-4-18
[Signature] Mayor
[Signature] City Clerk
Certified Copy

EXHIBIT

D

§ 11701.123 Powers and duties of municipalities.

Pennsylvania Statutes

53 P.S. MUNICIPAL AND QUASI-MUNICIPAL CORPORATIONS

Part I GENERAL MUNICIPAL LAW

Chapter 30E MUNICIPALITIES FINANCIAL RECOVERY ACT

Chapter 1 GENERAL PROVISIONS

Subchapter B Administrative Provisions

Current through P.A. Acts 2019-13

§ 11701.123 Powers and duties of municipalities

- (a) **File completed survey.**--On or before March 15 of each year, every municipality shall return to the department a completed Survey of Financial Conditions referred to in section 121(a). No municipality shall receive its allotted payments pursuant to the act of June 1, 1956 (1955 P.L.1944, No.655), referred to as the Liquid Fuels Tax Municipal Allocation Law, unless it complies with the provisions of this section, notwithstanding a provision of law to the contrary, including any provisions which require payment prior to March 15, and the Department of Transportation may not disburse funds to a municipality pursuant to the Liquid Fuels Tax Municipal Allocation Law until notified by the department that the municipality has complied with the provisions of this section.
- (b) **File applications for grants and loans.**--A financially distressed municipality may apply to the secretary for emergency financial aid in the form of a grant or loan pursuant to Chapter 3.
- (c) **Right to petition court for tax increase.**--
 - (1) After a municipality has adopted a plan under Subchapters C and C.1 of Chapter 2, it may petition the court of common pleas of the county in which the municipality is located to increase its rates of taxation on the earned income , real property, or both, beyond maximum rates provided by law. No increase in the rate of taxation on nonresidents shall be authorized unless an equal or greater increase in the rate of taxation on resident income over the highest rate levied in the previous fiscal year is authorized in the same tax year.
 - (1.1 A municipality may petition the court to levy a payroll preparation tax as provided in subsection (d)(2).

(1.2 A municipality may petition the court for an increase in the municipality's rate of
) taxation for earned income under paragraph (1) or may petition the court for an increase of the local services tax as provided under subsection (d)(1) or (1.1).

(2) If a tax increase above existing limits is granted by the courts or a tax is approved as provided in subsection (d), the increase shall be effective for a period of one year. The one-year increase shall run from the date specified in the petition filed with the court or, if no such date is specified, from the beginning of the current fiscal year of the municipality. Subsequent increases in rates of taxation or the imposition of a tax under subsection(d) may be granted by the court upon annual petition of the municipality until the termination date of the plan adopted by the municipality under Chapter 2. The additional amount of taxes resulting from the petition shall not be subject to sharing with a school district.

(3) No increase in the rate of taxation on the income of nonresidents shall be authorized in a city of the second class A, or a home rule municipality that was previously a city of the second class A, unless an equal or greater increase in the rate of taxation on resident income over the highest rate levied in the previous fiscal year is authorized in the same tax year. In addition, a petition shall not include an increase in a rate of taxation on nonresident income unless the municipality certifies to the court, with regard to those provisions of the plan having a measurable fiscal impact, that:

(i) the municipality has substantially implemented the provisions which are within the authority of the chief executive officer or governing body, including, but not limited to, provisions of the plan that call for increasing existing tax rates levied on residents and increasing fees charged by the municipality;

(ii) the municipality has taken those actions required to obtain the approval of other parties for those provisions which may not be implemented without such approval, including, but not limited to, the approval of a court, local electors or any collective bargaining unit; and

(iii) the additional income from the aforementioned actions is insufficient to balance the municipal budget, necessitating additional revenue from an increase in the tax on nonresident income.

(d) **Additional tax options and limitations.**--After a municipality has adopted a plan under Subchapter C or C.1 of Chapter 2 and with the approval of the court, it may adopt an ordinance imposing the following:

(1) A local services tax pursuant to Chapter 3 of the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act, at a rate not to exceed

§156. A municipality adopting an ordinance under this paragraph shall be prohibited from imposing any additional tax on earned income pursuant to subsection (c). A municipality levying the local services tax at a rate in excess of \$52 shall, by ordinance, exempt any person from the local services tax whose total earned income and net profits from all sources within the municipality is less than \$15,600 for the calendar year in which the local services tax is levied. This paragraph does not apply to a municipality which, on the effective date of this subsection, is not authorized to petition the court of common pleas for the imposition of an earned income tax on nonresidents.

- (1.1) In the case of a financially distressed municipality that has also received a determination that it has a level II or level III financially distressed pension system under Chapter 6 of the act of December 18, 1984 (P.L.1005, No.205), known as the Municipal Pension Plan Funding Standard and Recovery Act, a petition for a local services tax under subsection (d)(1) shall not be authorized at a rate in excess of \$104 in any fiscal year during which the municipality levies a tax under section 607(f) of the Municipal Pension Plan Funding Standard and Recovery Act on earned income.
- (2) A payroll preparation tax pursuant to section 303 of The Local Tax Enabling Act. A municipality imposing a tax under this paragraph may levy a tax at a rate as provided in this section and as certified by the coordinator and approved by the court. When imposing a tax under this paragraph the municipality may impose the tax not to exceed a rate that is sufficient to produce revenues equal to revenues collected as a result of a business privilege tax and a mercantile tax under Chapter 3 of The Local Tax Enabling Act in the preceding fiscal year. After approval by the court of the tax at the rate as provided in this section, the municipality may levy the tax in any subsequent year without additional court approval, including any year after the termination of the municipality's distressed status, at a rate not to exceed that initially approved by the court. A municipality adopting a payroll preparation tax under this paragraph may not levy a business privilege tax or mercantile tax. The authority provided by this paragraph is limited to those municipalities levying a business privilege or mercantile tax, on a flat- rate or millage basis, in the year of the filing of a petition as provided in subsection (c).

History. Amended by P.L. TBD 2014 No. 199, § 6, eff. 12/30/2014.

1987, July 10, P.L. 246, No. 47, § 123, effective in 60 days. Amended 1996, July 11, P.L. 645, No. 108, § 1, effective in 60 days.

EXHIBIT

E

§ 6-689 Payroll tax..

Pennsylvania Statutes

24 P.S. EDUCATION

Chapter 1 PUBLIC SCHOOL CODE OF 1949

Article VI SCHOOL FINANCES

E Second, Third and Fourth Class School Districts

Current through P.A. Acts 2019-13

§ 6-689 Payroll tax.

- (a) A school district within which a financially distressed municipality is located may levy a payroll tax in accordance with section 303 of the act of december 31, 1965 (P.L. 1257, No.511), known as "The local tax enabling act," if the following apply:
 - (1) Each financially distressed municipality within the school district levies a payroll tax pursuant to section 123(c) and (d) of the act of july 10, 1987 (P.L. 246, No.47), known as the "Municipalities financial recovery act."
 - (2) The school district levied a mercantile or business privilege tax on a flat rate or millage basis in the year that the financially distressed municipality filed a petition to levy a payroll tax pursuant to section 123(c) of the "Municipalities financial recovery act."
- (b) The following shall apply:
 - (1) The tax authorized under subsection (a) may be imposed at a rate not to exceed a rate sufficient to produce revenues equal to revenues collected from the levy of a mercantile or business privilege tax by the school district under chapter 3 of "The local tax enabling act" in the preceding fiscal year. Except as provided under clause (2), a school district may levy a payroll tax in any subsequent year at a rate not to exceed the rate initially authorized under this clause.
 - (2) In the event that the rate imposed under clause (1) fails to produce the revenues projected in the first full year after the imposition of a payroll tax, a school district may amend the rate imposed not to exceed a rate that is sufficient to produce revenues equal to the revenues collected as a result of the mercantile or business privilege tax in the final year it was levied. A school district may levy the payroll tax in any subsequent year at a rate not to exceed the adjusted rate authorized under this clause.
- (c) After imposing a payroll tax under this section, the authority of a school district to continue to levy the payroll tax is not contingent on the distressed status of, or decision to levy a payroll tax by, a municipality within the school district.
- (d) A school district which levies a payroll tax under this section may not thereafter levy a mercantile or business privilege tax.

- (e) As used in this section, the following words and phrases shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:
- "Financially distressed municipality." A financially distressed municipality under the "Municipalities financial recovery act."
 - "School district." A school district coterminous with a home rule municipality that is a city of the second class A.

Cite as 24 P.S. § 6-689

History. Added by P.L. 716 2016 No. 86, §1, eff. 7/13/2016.

EXHIBIT

F

§ 1603-D.1 Payroll tax..

Pennsylvania Statutes

72 P.S. TAXATION AND FISCAL AFFAIRS

Chapter 1 THE FISCAL CODE

Article XVI-D LOCAL GOVERNMENT CAPITAL PROJECT LOAN FUND

Current through P.A. Acts 2019-13

§ 1603-D.1 Payroll tax.

Notwithstanding any provision of law to the contrary, in the event that the rate of a payroll tax imposed by a city of the second class A, or a home rule municipality that was previously a city of the second class a, under section 123(d)(2) of the act of July 10, 1987 (P.L. 246, No.47), known as the "Municipalities Financial Recovery Act," produces less than the revenues projected in the first full year after the imposition of a payroll tax, the city may, for a second year, adjust the rate to one that is sufficient to produce revenues equal to the revenues collected as a result of the mercantile or business privilege tax in the final year it was levied. The city may levy the payroll tax in any subsequent year at a rate not to exceed the adjusted rate authorized under this section.

Cite as 72 P.S. § 1603-D.1

History. Added by P.L. TBD 2017 No. 44, §3.1, eff. 10/30/2017.

FILE OF THE COUNCIL NO. _____

2019

AN ORDINANCE

AUTHORIZING THE ISSUANCE OF A TAX AND REVENUE ANTICIPATION NOTE, SERIES OF 2020 IN THE PRINCIPAL AMOUNT NOT TO EXCEED \$12,750,000; PROVIDING FOR THE DATED DATE, INTEREST RATE, MATURITY DATE, REDEMPTION PROVISIONS, PAYMENT AND PLACE OF PAYMENT IN RESPECT OF THE NOTE; ACCEPTING THE PROPOSAL ATTACHED HERETO AS EXHIBIT "B" FROM THE FINANCIAL INSTITUTION NAMED THEREIN FOR THE PURCHASE OF THE NOTE; NAMING A SINKING FUND DEPOSITARY/PAYING AGENT; AUTHORIZING THE PROPER OFFICERS OF THE CITY TO EXECUTE AND DELIVER THE NOTE AND CERTAIN OTHER DOCUMENTS AND CERTIFICATES IN CONNECTION THEREWITH; AUTHORIZING AND DIRECTING THE PREPARATION, CERTIFICATION AND FILING OF THE NECESSARY DOCUMENTS WITH THE DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT OF THE COMMONWEALTH OF PENNSYLVANIA; SETTING FORTH A FORM OF THE NOTE.

WHEREAS, the City of Scranton, Lackawanna County, Pennsylvania (the "City"), is a home rule charter city operating under the Home Rule Charter and Optional Plans Law of the Commonwealth of Pennsylvania (the "Commonwealth"); and

WHEREAS, the City anticipates receiving taxes and other revenues during the fiscal year ending December 31, 2020, which taxes and other revenues are currently uncollected; and

WHEREAS, the City has estimated, on a monthly basis, its expected taxes, revenues and expenditures for the fiscal year ending December 31, 2020, and has determined that during a portion of such fiscal year it will experience a "cumulative cash flow deficit" as such phrase is defined in the regulations promulgated under Sections 103 and 148 of the Internal Revenue Code of 1986, as amended (the "Code"); and

WHEREAS, the City has determined to borrow monies for the purpose of funding, in part, such cumulative cash flow deficit by issuing a note to be repaid from the anticipated taxes and revenues, all in accordance with the Local Government Unit Debt Act of the Commonwealth of Pennsylvania, Act 53 Pa.C.S., Chapters 80-82, as reenacted and amended (the "Debt Act"); and

WHEREAS, the City has received an acceptable proposal for the purchase of its Tax and Revenue Anticipation Note as hereinafter described; and

WHEREAS, as required by Section 8126 of the Debt Act, officials of the City have heretofore made an estimate of the taxes and revenues to be received during such fiscal year ending December 31, 2020 and, by their execution of a certificate with respect thereto dated this date, have certified to such estimate.

NOW, THEREFORE, BE IT ORDAINED by the Council (the "Council") of the City of Scranton, Lackawanna County, Pennsylvania, as follows:

Section 1. For the reasons and purposes recited above, the City hereby exercises its power and authority to borrow money and authorizes the issuance and sale of its Tax and Revenue Anticipation Note, Series of 2020, in the principal amount not to exceed \$12,750,000 (the "Note") in anticipation of the receipt of current taxes and revenues during the fiscal year ending December 31, 2020, such Note to be issued, sold and delivered as hereinafter provided.

Section 2. The Mayor, the Controller and the City Clerk of the City, or any duly appointed successor to any thereof, as the case may be, are hereby authorized and directed, in the name and on behalf of the City, to prepare and file with the Department of Community and

Economic Development of the Commonwealth of Pennsylvania a certified copy of this Ordinance, a certificate setting forth the taxes and revenues remaining to be collected in the fiscal year ending December 31, 2020 and a true copy of the accepted Proposal (hereinafter defined) for the purchase of the Note, all as set forth in and required by Section 8128 of the Debt Act. The Mayor, the Controller and the City Clerk of the City are also hereby authorized and directed, in the name and on behalf of the City, to prepare and verify a certificate, in accordance with Sections 103 and 148 of the Code and the regulations applicable thereto, setting forth the anticipated use of the proceeds, to prepare and deliver to the Purchaser (hereinafter defined) of the Note the certificate required by Section 8127 of the Debt Act relating to the total amount of the City's tax and revenue anticipation notes outstanding on the date of delivery of the Note, and to take any and all other action, and to execute and deliver any and all other documents and instruments, as may be necessary, proper or desirable to effect the issuance and sale of the Note as contemplated herein. The certification made on the date of enactment of this Ordinance by the aforementioned officials of the City, relating to the amount of taxes and other revenues remaining to be collected by the City in the fiscal year ending December 31, 2020, is hereby ratified and approved.

Section 3. The Note shall be designated "City of Scranton, Lackawanna County, Pennsylvania, Tax and Revenue Anticipation Note, Series of 2020," or such other name or designation as shall be selected by the Mayor of the City upon delivery of the definitive Note in accordance with this Ordinance, shall be in registered form, without coupons, shall be dated the date of issuance, and shall be in such denominations, shall be subject to such redemption, and shall bear interest from the date of delivery until maturity at the rate of interest all as set forth in the Proposal, shall mature on or before December 31, 2020 as set forth in the Proposal, and shall be payable as to principal and interest at the place and in the manner and be otherwise in substantially the form set forth in the form of Note attached as Exhibit "A" hereto and the Proposal attached as Exhibit "B" hereto.

Section 4. The Note shall be executed in the name and on behalf of the City by the true or facsimile signatures of the Mayor and Controller of the City, or, if applicable, their duly qualified respective successors, and the true or facsimile official seal of the City shall be affixed thereunto, duly attested by the true or facsimile signature of the City Clerk of the City. Said officers are authorized and directed to execute and attest the Note. The execution and delivery of the Note in accordance with Section 3 hereof and this Section 4 shall constitute conclusive proof of the approval of the final terms and provisions of the Note by the City.

Section 5. The Note shall be general credit obligations of the City, and, together with any other tax and revenue anticipation notes issued, or to be issued, by the City during the City's fiscal year ending on December 31, 2020, shall, upon issuance thereof, be equally and ratably secured by a pledge of, security interest in, and a lien and charge on, the taxes and other revenues to be received by the City during the period when the Note is outstanding; and the Mayor and Controller of the City, attested by the City Clerk, are hereby authorized and directed to prepare and file, or to have filed, such financing statements as may be necessary to fully perfect such pledge, security interest, lien and charge pursuant to the Pennsylvania Uniform Commercial Code and Section 8125 of the Debt Act. The City covenants and agrees that any additional tax and revenue anticipation notes issued by the City after the date of issuance of the Note and while the Note is still outstanding shall mature on a date after the final maturity date of the Note.

Section 6. The City covenants that it will make no use of the proceeds of such issue or do or suffer any other action which, if such use or action had been reasonably expected on the date of issue of the Note, would cause the Note to be an "arbitrage bond" or "private activity bond" as those terms are defined in Section 148 and Section 141 of the Code and the applicable regulations thereunder. The City further covenants that it will comply with the requirements of such Section 148 and Section 141 and with the regulations thereunder throughout the term of the Note. In addition, the Mayor and Controller of the City, being the officials responsible for issuing the Note, attested by the City Clerk of the City, are hereby authorized and directed to execute and deliver, in the name and on behalf of the City, any and all documents or other instruments which Bond Counsel may reasonably request in connection with the providing of its opinion that the Note is not an "arbitrage bond" or "private activity bond" within the meanings of Section 148 and Section 141 of the Code and the regulations promulgated

thereunder, including, without limitation, a certificate dated the date of issuance and delivery of the Note, which certificate shall set forth the reasonable expectations of the City as to the amount and use of the proceeds of the Note.

Section 7. The proposal of the lender identified therein, presented to the Council is attached hereto as Exhibit "B", or such other proposal and lender, and with such other terms and provisions, as may be selected by the Mayor of the City (such proposal selected in accordance with this Section 7 being hereinafter referred to as the "Proposal" and such lender selected in accordance with this Section 7 being hereinafter referred to as the "Purchaser"), is hereby accepted and the Note is hereby awarded to the Purchaser at a private sale for the purchase price of 100% of the par amount of the Note issued. The terms of the Proposal are incorporated herein by reference with the same effect as if set forth in full at this place. The Mayor and Controller, attested by the City Clerk, are hereby authorized and directed to, accept the Proposal, in the name of and on behalf of the City, by executing the City's acceptance on an original copy of the Proposal, to deliver a copy of the same to the Purchaser and to file the original with the records of the City. The Mayor and Controller are hereby authorized to deliver the Note to the Purchaser upon receipt of the full principal amount of the purchase price for the Note and upon compliance with all conditions precedent to such delivery as required by the Debt Act, this Ordinance and the Proposal; and the Mayor and Controller, attested by the City Clerk, is hereby authorized and directed to prepare, verify and deliver to the Purchaser concurrently with the delivery of the Note, the certificate required by Section 8127 of the Debt Act, a copy of which certificate shall be retained with the records of the City until all tax and revenue anticipation notes issued by the City during the fiscal year ending on December 31, 2020, shall have been paid in full.

Section 8. The Note shall be in substantially the form set forth in Exhibit "A" hereto. The form of the Note as submitted to the City are hereby approved in substantially such form, with such changes, insertions and variations as are necessary or appropriate to reflect the final terms, including, but not limited to, series designation, interest rates, principal amounts, denominations, registered owner, the name or designation and redemption provisions, of the Note as specified to the City in the delivery instructions of the Purchaser and such other changes as the Mayor of the City may approve upon advice of the Solicitor to the City, such approval to be evidenced by such officer's execution and delivery of the Note.

Section 9. The Mayor and Controller of the City is hereby authorized, empowered and directed to contract with The Fidelity Deposit and Discount Bank, Dunmore, Pennsylvania, as paying agent, or such other paying agent, which shall be a bank or bank and trust company authorized to do business in the Commonwealth, as may be selected by the Mayor of the City upon delivery of the Note in accordance with this Ordinance (any such paying agent selected in accordance with this Section 9 being hereinafter referred to as the "Paying Agent"), for its services as paying agent and sinking fund depository in accordance with the terms and conditions of the Proposal, this Ordinance and the Act. Payment of the principal of and interest on the Note shall be made, when due, in accordance with the provisions of the Note, at the corporate trust office of the Paying Agent in lawful money of the United States of America. The Controller or other proper officer is hereby authorized and directed to make deposits to the sinking fund to be held for the payment of principal and interest on the Note as set forth in the Note and the Proposal.

Thereafter, the Paying Agent shall, without further authorization or direction from the City or any of its officials, withdraw moneys from the sinking fund and apply such moneys to the payment of principal and interest then due on the Note.

Section 10. Stevens & Lee, P.C., Scranton, Pennsylvania, is hereby appointed Bond Counsel in connection with the issuance and sale of the Note, and PFM Financial Advisors LLC is hereby appointed to act as Financial Advisor to the City in connection with the issuance and sale of the Note, and any other professionals, as necessary or appropriate, in connection with the purposes of and to facilitate the intent of this Ordinance as the Mayor of the City may appoint.

Section 11. All expenses incurred in connection with issuance of the Note shall be paid out of the proceeds derived from the issuance of the Note or from other available funds

of the City and the Mayor of the City is authorized to approve requests for payment of such expenses and to pay or direct the payment of such expenses.

Section 12. The Mayor, Controller and City Clerk of the City and all other proper officers of the City are hereby authorized, jointly and severally, to do any and all other things necessary to effectuate the issuance, execution, delivery and sale of the Note, including the execution and delivery of any and all additional documents, representations, declarations, depositary agreements, debt service agreements, control agreements, deposit account control agreements, loan agreements, reimbursement agreements, security agreements, promissory notes, intercreditor agreements, derivative and/or interest rate management agreements, escrow agreements, assignments, financing statements, certificates, authorizations, contracts, agreements, insurance binders and other papers as may be necessary to effectuate any of the foregoing, and such execution and delivery shall be conclusive evidence of the authorization and approval thereof by the City.

Section 13. If any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid or unconstitutional by any court of competent jurisdiction, such decision shall not affect or impair any remaining provision, section, sentence, clause or part of this Ordinance, it being the intent of the City that the remainder of this Ordinance shall remain in full force and effect. The City reserves the right to amend this Ordinance or any portion hereof from time to time as it shall deem advisable in the best interest of the promotion of the purposes and intent of this Ordinance, and the effective administration hereof.

Section 14. This Ordinance shall become effective immediately upon approval.

Section 15. All ordinances or parts of ordinances, insofar as the same shall be inconsistent herewith, shall be and the same expressly hereby are repealed.

Section 16. This Ordinance is enacted by the Council of the City 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 Commonwealth.

EXHIBIT "A" TO ORDINANCE

[Form of Note]

R-__

\$_____

CITY OF SCRANTON, LACKAWANNA COUNTY, PENNSYLVANIA
TAX AND REVENUE ANTICIPATION NOTE, SERIES OF 2020

KNOW ALL MEN BY THESE PRESENTS, that the City of Scranton, Lackawanna County, Pennsylvania (the "City"), a city existing under the laws of the Commonwealth of Pennsylvania (the "Commonwealth"), for value received, hereby promises to pay to the order of Manufacturers and Traders Trust Company (the "Bank" or "Purchaser"), the sum of Twelve Million Seven Hundred Fifty Thousand Dollars (\$12,750,000) on the 31st day of December, 2020, together with interest on said sum from the 2nd day of January, 2020 until maturity at the rate of two and fifty-seven hundredths percent (2.570%) per annum, computed on the basis of a 360-day year of twelve 30 day months. Interest on the Note is payable at maturity, or if redeemed prior to maturity, on the date of redemption. Both the principal of and interest on this Note shall be payable in such coin or currency as at the place and at the time of payment shall be legal tender for the payment of public and private debts in the United States (or by instrument payable in immediately available legal tender as aforesaid), upon presentation and surrender hereof at the principal office of The Fidelity Deposit and Discount Bank (the "Paying Agent") in Dunmore, Pennsylvania.

Whenever the due date for payment of interest on or principal of the Note or the date fixed for redemption of any Note shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the Commonwealth are authorized by law or executive order to remain closed, then payment of such interest, principal, or redemption price need not be made on such date, but may be made on the next succeeding day which is not a Saturday, Sunday, legal holiday or a day upon which banks are authorized by law or executive order to remain closed, with the same force and effect as if made on the due date for payment of principal, interest or redemption price and no interest shall accrue thereon for any period after such due date.

This Tax and Revenue Anticipation Note, Series of 2020, authorized and issued in the aggregate principal amount of Twelve Million Seven Hundred Fifty Thousand Dollars (\$12,750,000) (the "Note") in accordance with the provisions of the Local Government Unit Debt Act of the Commonwealth of Pennsylvania (the "Act"), and pursuant to an Ordinance enacted on November 18, 2019 by the Council of the City (the "Ordinance"). Reference is made to the Act and the Ordinance for a complete statement of the rights and limitations of rights of the holder of the Note, to all of which the holder hereof by acceptance of this Note assents. The terms and provisions of the Ordinance are hereby incorporated by reference as if set forth fully herein.

Upon any taxing authority's final decree or judgment that: (i) this Note is an arbitrage bond; or (ii) the interest on this Note is not excluded from gross income of the Bank for

purposes of federal income taxation, the interest rate on this Note shall be reset to the Bank's taxable equivalent rate (the "Taxable Rate") as determined by the Bank, effective as of the date of the taxing authority's final decree or judgment. The City shall pay the Bank the difference between (i) the interest that would have been paid on this Note had the interest been set at the Taxable Rate as of the date of the taxing authority's final decree or judgment; and (ii) the interest actually paid under this Note. In addition, the City shall pay all taxes, interest, and penalties assessed to the Bank by any taxing authority with respect to this Note's tax status.

The Authority shall pay to the Bank a late charge for any payment of principal and/or interest not received by the Bank within fifteen (15) days of the due date in an amount equal to five percent (5.00%) of the amount of the delinquent installment of principal and/or interest or \$10.00, whichever is greater. The delinquency charge shall be paid promptly but only once for each delinquent payment.

Upon the occurrence of an Event of Default (as described herein), the City shall pay interest on the unpaid principal balance of this Note at the Default Rate.

For purposes hereof, the following terms shall have the following meanings:

"Default" means any Event of Default, and any event which with the passage of time or notice, or both, would become an Event of Default.

"Default Rate" means a rate per annum equal to the interest rate as then in effect on this Note plus 5.00%.

"Event of Default" shall have the meaning set forth herein under the heading "Events of Default".

This Note is issued under and in accordance with the Act, for the purpose of providing funds for current expenses payable in the current fiscal year in anticipation of the receipt of taxes and other revenues by the City from the date of original delivery of the Note to the stated maturity date thereof.

The City has pledged and granted (equally and ratably with all other tax and revenue anticipation notes issued by the City for the City's 2020 fiscal year) to the Paying Agent, for the benefit of the holder of the Note, a lien on, and security interest in, its taxes and revenues to be received by the City during the period when this Note is outstanding in order to secure the payment of the principal indebtedness evidenced hereby and the interest hereon, all as more fully set forth in the Debt Service Agreement, dated the date hereof (the "Debt Service Agreement"), between the City and the Paying Agent, the Continuing General Security Agreement, dated the date hereof (the "Security Agreement"), between the City and the Paying Agent, and the Deposit Account Control Agreement, dated the date hereof (the "Control Agreement" and together with the Debt Service Agreement and the Security Agreement, the "Note Security Agreements"), between the City and the Paying Agent. Such pledge, security interest, and lien are enforceable in the manner provided by the Act and the Note Security Agreements.

In the Ordinance, the City has covenanted that it will make no use of the proceeds of the Note, or do or suffer any other action, which, if such use or action had been reasonably expected on the date of issuance of the Note, would cause the Note to be an "arbitrage bond" or "private activity bond" as those terms are defined in Section 148 and Section 141 of the Internal Revenue Code of 1986, as amended (the "Code"), and the applicable regulations thereunder.

The City shall have the privilege, at any time, and from time to time, to prepay the unpaid principal balance of this Note, in whole or in part, without premium or penalty.

The City covenants that it will deposit in the sinking fund for the Note established by the Ordinance with the Paying Agent the taxes and other revenues collected in amounts which will be sufficient to pay the principal of and interest on all Note issued pursuant to the Ordinance as and when the same shall become due and payable, and such sinking fund shall be applied exclusively to such purpose.

The City agrees to provide to the Bank, (i) not later than 270 days after the end of each fiscal year of the City, financial statements of the City, and (ii) any other financial information or operating reports as reasonably requested by the Bank.

The City covenants and agrees with the Bank that it maintain a deposit relationship with the Bank during the term of this Note.

Events of Default. Any of the following events shall constitute an "Event of Default" under this Note:

(a) the nonpayment when due, after ten (10) days written notice or oral notice followed by written confirmation, of any amount payable under this Note or of any amount owed to the Bank with regard to this Note when due, or the failure of the City to observe or perform, after thirty (30) days written notice, any agreement of any nature whatsoever with the Bank, including but not limited to, those contained in the documents executed in connection with the issuance of this Note; provided that such thirty (30) day notice period shall not apply to events which, in the Bank's reasonable judgment, are not capable of being cured within thirty (30) days and the notice so provides;

(b) if the City becomes insolvent or makes an assignment for the benefit of creditors, or if any petition is filed against the City under any provision of any state or federal law or statute alleging that the City is insolvent or unable to pay its debts as they mature or under any provision of the Federal Bankruptcy Code, and the failure to cause the same to be discharged within ninety (90) days, or the City voluntarily files any petition for such purpose;

(c) the entry of any judgment in excess of \$500,000 against the City or any of the property of the City which remains unsatisfied for forty five (45) days;

(d) if any information or signature furnished to the Bank by the City at any time in connection with this Note is false or incorrect; or

(e) the failure of the City to furnish timely to the Bank such financial and other information as the Bank may reasonably request or require; and

(f) the City defaults in the payment of any amounts due under any other bond, note, contract, lease or obligation.

Remedies.

(a) At any time after occurrence of an Event of Default, the Bank may, at the Bank's option and sole discretion and without notice or demand, exercise any right or remedy as may be provided in this Note, the Ordinance, any other writing delivered with this Note or which is provided at law or in equity.

(b) The interest rate on the unpaid principal balance of this Note shall accrue at the Default Rate from the date on which an Event of Default occurs until the date on which all defaults are cured or the entire unpaid principal balance and all other sums due under this Note are actually received by the Bank.

In any action under this Note, the Bank may recover all reasonable costs of suit and other expenses in connection with the action, including the cost of any attorneys' fees, paid or incurred by the Bank.

The rights and remedies provided to the Bank in this Note and in the Ordinance, including all warrants of attorney, (a) are not exclusive and are in addition to any other rights and remedies that the Bank may have at law or in equity, (b) shall be cumulative and concurrent, (c) may be pursued singly, successively or together against the City, and/or any of the security at the sole discretion of the Bank, and (d) may be exercised as often as occasion therefor shall arise. The failure to exercise or delay in exercising any such right or remedy shall not be construed as a waiver or release thereof.

The Bank shall not be deemed, by any act of omission or commission, to have waived any of its rights or remedies hereunder unless such waiver is in writing and signed by Bank. Such a written waiver signed by the Bank shall waive the Bank's rights and remedies only to the extent specifically stated in such written waiver. A waiver as to one or more particular events or defaults shall not be construed as continuing or as a bar to or waiver of any right or remedy as to another or subsequent event or default.

The Purchaser shall have the right to exercise the remedies set forth in the Act. Any failure by the Purchaser to exercise any right or privilege hereunder shall not be construed as a waiver of the right or privilege to exercise such right or privilege, or to exercise any other right or privilege, at any other time, and from time to time, thereafter.

No recourse shall be had for the payment of the principal of or interest on this Note, or for any claim based hereon or on the Ordinance, against any member, officer or employee, past, present, or future, of the City or of any successor body, as such, either directly or through the City or any such successor body, under any constitutional provision, statute or rule of law, or by the enforcement of any assessment or by any legal or equitable proceeding or otherwise, and all such liability of such members, officers or employees is released as a condition of and as consideration for the issuance of this Note.

All acts, conditions and things required to be done or performed precedent to and in the issuance of this Note or in the creation of the obligation of which this Note is evidence have been done and performed as required by law.

[The remainder of this page intentionally left blank.]

IN WITNESS WHEREOF, the City of Scranton, Lackawanna County, Pennsylvania, has caused this Note to be signed in its name and on its behalf by the signatures of the Mayor and Controller of the City and its corporate seal to be hereunder affixed, duly attested by the signature of the City Clerk of the City, as of the 2nd day of January, 2020.

CITY OF SCRANTON
Lackawanna County, Pennsylvania

(SEAL)

By: _____
Mayor

By: _____
Controller

Attest: _____
City Clerk

APPROVED AS TO FORM:

City Solicitor

(END OF NOTE FORM)

EXHIBIT "B" TO ORDINANCE

Proposal



Manufacturers and Traders Trust Company
Government Banking
15 South Franklin Street, 7th Floor
Wilkes Barre, PA 18701
(570) 821-7156 Fax (570) 821-8639
Email: rmcgowan@mtb.com
Ryan McGowan, Vice President

October 29, 2019

Dave Bulzoni
Business Administrator
City of Scranton
340 North Washington Ave.
Scranton, PA 18509

RE: 2020 Tax and Revenue Anticipation Note

Dear Mr. Bulzoni:

Thank you for allowing M&T Bank (the "Bank") the opportunity to provide you a quote for the 2020 Tax and Revenue Anticipation Note for the City of Scranton (the "Borrower").

The attached summary includes only a brief description of the principal terms of the proposed financing.

The definitive terms of the proposed Credit Facilities will be more fully evidenced in commitment letter and additional loan documentation including, but not limited to, a Note together with the other agreements, instruments, certificates and documents that M&T Bank may otherwise require.

The settlement of the proposed Credit Facilities is subject to several conditions. After receiving the City's concurrence, the Bank will seek internal credit approval of the transaction. Upon Bank approval, definitive Note Documents will be prepared. This letter is subject to the statutory and other requirements by which M&T Bank is governed.

- 1) Amount of Note
For up to \$12,750,000.00
- 2) Term of Note
Funding-January 2, 2020
Maturity-On or before December 31, 2020
- 3) Type of Note
Tax and Revenue Anticipation Note-Tax-Exempt, Non-Bank Qualified
- 4) Purpose
To provide cash flow relief for the City of Scranton during the early parts of 2020.
- 5) Rate of Interest Per Annum
Fixed Rate
The Note shall (subject to the following terms) bear interest on the outstanding principal balance at a tax-exempt rate on a 360-day basis. The interest rate will be equal to the non-bank qualified tax-exempt equivalent

fixed rate of the 12 month LIBOR Rate (2.000%) plus 0.57%. Therefore, the fixed interest rate adjusted to the tax-exempt rate will be 2.570% for the entire duration of the note.

Please check this box if you accept the fixed rate term-

Variable Rate

The Note shall (subject to the following terms) bear interest on the outstanding principal balance at a bank qualified tax-exempt rate on a 360-day basis. The interest rate will be variable based upon the Bank's prevailing one-month LIBOR Rate (rounded up to the nearest 1/16th) plus 0.6523%. The rate will change every thirty (30) days and be fixed for 30-day periods. Currently, the one-month LIBOR rate is 1.81250%; therefore, today's rate would be 2.4648%. The interest rate floor is 2.4648% and the interest rate ceiling is 3.7500%.

Please check this box if you accept the variable rate term-

If an Event of Default occurs, the interest rate on the unpaid principal shall immediately be automatically increased to five (5) percentage points per year above the otherwise applicable rate per year, and any judgment entered hereon or otherwise in connection with any suit to collect amounts due hereunder shall bear interest at such default rate.

If interest payable on the note is determined at any point during the term of the loan to not be "Tax-Exempt" or it is determined that the note served as an arbitrage note under Federal Law, the note will reset to its taxable equivalent rate, and the Borrower will pay to the bank the difference between the amount of interest which the bank should have received at the "Taxable Rate" and the actual amount of interest paid. The Borrower will also pay any and all interest and penalties assessed.

6) **Repayment Terms**

The Borrower will continue to designate Earned Income Tax Collector, Berkeheimer, to remit each business day all of the Earned Income Tax revenues received during the period January 2, 2020 through December 31, 2020 or thereafter until the obligations under the Note are paid in full. Berkeheimer during the term of this Agreement shall remit to the Debt Service Account to be established by the Borrower with the Paying Agent (Fidelity Discount & Deposit Bank) during the entire duration of the Note.

The Borrower will send sixty percent (60%) of the Earned Income Tax Revenue funds by wire transfer to the Sinking Fund established under the Sinking Fund Agreement and held by the Paying Agent on a daily basis and use a portion to pay down the TRAN by no later than the 15th of every month beginning on March 15, 2020 and continue until the 2020 Tax and Revenue Anticipation Note is paid in full.

7) **Security**

The Note shall be general credit obligations of the City, and, together with any other tax and revenue anticipation notes issued, or to be issued, by the City during the City's fiscal year ending on December 31, 2020, shall, upon issuance thereof, be equally and ratably secured by a pledge of, security interest in, and a lien and charge on, the taxes and other revenues to be received by the City during the period when the Note is outstanding.

8) **Covenants**

The Borrower will be required to submit to the bank its financial reports within 270 days from the close of the borrower's fiscal year.

The borrower shall have delivered to M&T Bank, sufficiently in advance of closing, all documentation and other information required by M&T Bank in accordance with all applicable banking laws and regulations in effect from time to time, including, without limitation, the USA PATRIOT Act. Any failure by Borrower or any necessary third party to deliver to M&T Bank, in a timely manner, any material information requested, or any misrepresentation or inaccuracy with respect to any such information received, or if M&T's Bank due

diligence reveals that opening the accounts contemplated herein would potentially violate M&T's Bank regulatory compliance policies or applicable law, shall permit M&T Bank, in its sole discretion, to withdraw and/or cancel this financing proposal/offer without liability, and retain all fees.

9) Conditions

The Borrower will provide the approved 2020 budget in a timely fashion to M&T Bank. Any questions or concerns M&T Bank has with the 2020 budget will be addressed prior to the closing.

The Borrower will provide verification the 2019 Tax and Revenue Anticipation is paid in full prior to closing on the 2020 Tax and Revenue Anticipation Note.

10) Deposit Relationship

The Borrower shall agree to maintain a depository account with the Bank while the note is outstanding.

11) Prepayment Privileges

Borrower will have the option to prepay any portion of the outstanding principal of the note outstanding at any time without penalty.

12) Fees and Expenses

The origination fee will be \$25,000.00 for this financing for the necessary legal documentation associated with the borrowing.

If closing does not take place, all costs and expenses shall be payable upon demand. The borrower agrees to indemnify the bank against any and all claims, which may be incurred in connection with this borrowing.

13) Preparation of Documents

The bank shall be listed as "**Manufacturers and Traders Trust Company**" in all documentation prepared by the borrower's legal counsel and have the following delivered to the Bank at least seven days prior to closing for document review:

- Original Executed Commitment Letter
- Original Executed Tax and Revenue Anticipation Note
- Original Executed Authorizing Resolution
- Original Executed Secretary's Certificate
- Certification of Tax and Revenue to be collected during the term of the note
- Original Executed Legal Opinion Letter as noted
- Internal Revenue Service Form 8038G as required
- Evidence of appropriate DCED filing

14) Acceptance to Advance

The above terms and conditions are intended to serve as an outline which may be negotiated and is intended for discussion purposes.

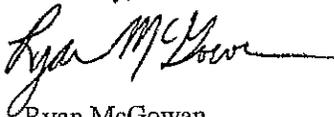
The above terms and conditions are intended to serve as an outline to support discussions of financing which may be available for the Borrower. This outline is not a commitment or an offer to provide credit accommodations and does not create any obligation on the part of the Bank. This outline is only a brief description of the principal terms of credit facility, which may be available and is intended for discussion purposes only.

On behalf of Manufacturers and Traders Trust Company, we are pleased to be of assistance to the City of Scranton on the 2020 Tax and Revenue Anticipation Note.

During a turbulent economic period, M&T Bank remains focused on its community banking roots. We recognize the importance to reliability, accuracy, and responsiveness to the City of Scranton. Our commitment to our customers is unwavering during this challenging economic environment.

Should you have any questions, please do not hesitate to contact me at 570-821-7156.

Sincerely,



Ryan McGowan
Government Banking Division
Vice President

Please complete the necessary the due diligence and seek

Approval by the Bank:

Signature of Authorized Officer

Title of Signer

Date

\$12,750,000
PRINCIPAL AMOUNT
CITY OF SCRANTON
LACKAWANNA COUNTY, PENNSYLVANIA
TAX AND REVENUE ANTICIPATION NOTE
SERIES OF 2020

CLOSING STATEMENT

January 2, 2020

The City of Scranton, Lackawanna County, Pennsylvania (the "City"), has issued its \$12,750,000 principal amount Tax and Revenue Anticipation Note, Series of 2020 (the "Note"), dated January 2, 2020.

The undersigned hereby certifies that attached hereto as Exhibit A is a true and correct statement of the sources and uses of funds, and the disbursements and deposits regarding the proceeds of the Note which Manufacturers and Traders Trust Company (the "Bank") is authorized and is hereby directed to make from the Settlement Account which the City establishes with the Bank for purposes of facilitating the directions of this Closing Statement. Such disbursements and deposits shall be made by the Bank from the Settlement Account for the Note without any further direction from the City.

CITY OF SCRANTON
Lackawanna County, Pennsylvania

By: _____
Mayor

By: _____
Controller

(SEAL)

Attest: _____
City Clerk

EXHIBIT A

Closing Disbursements

To the City's General Fund Account No. [9009697458 at PNC Bank, National Association] representing proceeds of the Note to be applied to pay working capital expenses of the City in accordance with the Ordinance of the City enacted on November 18, 2019 authorizing the issuance of the Note*	\$12,693,150.00
To the persons listed on Schedule 1 attached hereto, the Closing Disbursements**	<u>\$56,850.00</u>
Total	\$12,750,000.00

* Wire Instructions:

City of Scranton – General Fund
[PNC Bank, National Association
Account No. 9009697458
ABA Routing No. 031000053]

** Invoices Attached

Schedule 1

CLOSING DISBURSEMENTS

<u>Payee</u>	<u>Amount</u>	<u>Description</u>
Stevens & Lee, P.C.	\$20,850.00	Bond Counsel Fee and Expenses
Public Financial Advisors LLC	\$10,000.00	Financial Advisor Fee
Manufacturers and Traders Trust Company	\$25,000.00	Bank Commitment Fee
The Fidelity Deposit and Discount Bank	<u>\$1,000.00</u>	Paying Agent/Sinking Fund Depository Fee
Total	\$56,850.00	



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

November 20, 2019

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

RECEIVED

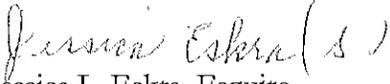
NOV 20 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS AN ORDINANCE AUTHORIZING THE ISSUANCE OF A TAX AND REVENUE ANTICIPATION NOTE, SERIES OF 2020 IN THE PRINCIPAL AMOUNT NOT TO EXCEED \$12,750,000; PROVIDING FOR THE DATED DATE, INTEREST RATE, MATURITY DATE, REDEMPTION PROVISIONS, PAYMENT AND PLACE OF PAYMENT IN RESPECT OF THE NOTE; ACCEPTING THE PROPOSAL ATTACHED HERETO AS EXHIBIT "B" FROM THE FINANCIAL INSTITUTION NAMED THEREIN FOR THE PURCHASE OF THE NOTE; NAMING A SINKING FUND DEPOSITARY/PAYING AGENT; AUTHORIZING THE PROPER OFFICERS OF THE CITY TO EXECUTE AND DELIVER THE NOTE AND CERTAIN OTHER DOCUMENTS AND CERTIFICATES IN CONNECTION THEREWITH; AUTHORIZING AND DIRECTING THE PREPARATION, CERTIFICATION AND FILING OF THE NECESSARY DOCUMENTS WITH THE DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT OF THE COMMONWEALTH OF PENNSYLVANIA; SETTING FORTH A FORM OF THE NOTE.

Respectfully,


Jessica L. Eskra, Esquire
City Solicitor

JLE/sl

RESOLUTION NO. _____

2019

ACCEPTING A ONE THOUSAND (\$1,000.00) DOLLAR DONATION FROM BRIDON AMERICAN GIVEN TO THE CITY OF SCRANTON POLICE DEPARTMENT SPECIAL OPERATIONS GROUP.

WHEREAS, Bridon American presented a \$1,000.00 check to the City of Scranton Police Department Special Operations Group in appreciation for the active shooter response training recently conducted for this company and all of their employees by trainers from that department. This donation will be deposited into Special City Account No. 02.229550 entitled "Public Safety/Police Grants"; and

WHEREAS, it is in the best interest of the City to accept this donation for the purchase equipment for the Special Operations Group.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SCRANTON that the donation of \$1,000.00 from Bridon American is hereby accepted to be deposited into Special City Account No. 02.229550 "Public Safety/Police Grants" for the purchase of equipment for the Special Operations Group.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution or any portion thereof from time to time as it shall deem advisable in the best interests of the promotion of the purposes and intend of this Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of Legislature, April 13, 1972, Act No. 62, known as the "Home Rule Charter and Optional Plans Law", and any other applicable law arising under the laws of the State of Pennsylvania.

Scranton Police Department
Superintendent of Police
Chief Carl R. Graziano

Scranton Police Headquarters
100 South Washington Avenue
Scranton, Pennsylvania 18503
Tel: (570) 558-8300
Email: cgraziano@scrantonpa.gov



**Be Part of
The Solution**

SCRANTON

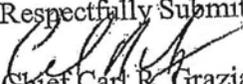
November 11, 2019

Attorney Jessica Eskra
Solicitor
City of Scranton

Re: Donation

Attorney Eskra,

Please find the attached copy of a \$1000.00 check that we received as donation from Bridon American to our Special Operations Group (S.O.G.). Trainers from our department recently conducted an "active shooter response training" for this company and all of their employees and they insisted on making a donation to SPD. The check will be deposited into our Public Safety Account (229550). Can the law department please draft legislation to formally accept this donation? Please contact me with any questions and/or concerns. Thank You.

Respectfully Submitted,

Chief Carl R. Graziano

BRIDON AMERICAN

Bridon American
280 New Commerce Blvd
Wilkes-Barre, PA 18706

1000029188

PAGE: 1 of 1

DATE: October 18, 2019
CHECK NUMBER: 1000029188
AMOUNT PAID: \$1,000.00

00001 1916 CKS SD 19291 - 1000029188 NNNNNNNNNNN 2915100003203 X668A1 C
SCRANTON POLICE DEPARTMENT
100 S. WASHINGTON AVENUE
SCRANTON PA 18503



29151000032030001000800000000

Vendor Number: 64510006

Invoice Date	Invoice Number	AP Reference	Gross Amount	Discount	Net Amount
10/15/19	10152019		\$1,000.00	\$0.00	\$1,000.00
TOTALS			\$1,000.00	\$0.00	\$1,000.00

RE:
SOG

PLEASE DETACH BEFORE DEPOSITING CHECK

BRIDON AMERICAN

Bridon American
280 New Commerce Blvd
Wilkes-Barre, PA 18706

CHECK NUMBER 1000029188

50-937
213

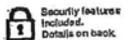
October 18, 2019

*** VOID AFTER 180 DAYS ***

PAY TO THE ORDER OF: SCRANTON POLICE DEPARTMENT
100 S. WASHINGTON AVENUE
SCRANTON, PA 18503

CHECK AMOUNT
\$1,000.00

EXACTLY *****1,000 DOLLARS AND 00 CENTS



JPMorgan Chase Bank, N.A.
Syracuse, NY

Joseph M. Schiller
Joseph M. Schiller

113

⑈ 1000029188 ⑈ 021309379⑈ 581946626⑈



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

November 12, 2019

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

RECEIVED

NOV 15 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION ACCEPTING A ONE THOUSAND
(\$1,000.00) DOLLAR DONATION FROM BRIDON AMERICAN GIVEN TO THE
CITY OF SCRANTON POLICE DEPARTMENT SPECIAL OPERATIONS GROUP.

Respectfully,

Jessica L. Eskra, Esquire
City Solicitor

JLE/sl

RESOLUTION NO. _____

2019

ACCEPTING THE RECOMMENDATION OF THE HISTORICAL ARCHITECTURE REVIEW BOARD (“HARB”) AND APPROVING THE CERTIFICATE OF APPROPRIATENESS FOR CHARLES JEFFERSON, 2030 TILGHMAN STREET, SUITE 203, ALLENTOWN, PA 18104 FOR THE FOLLOWING ALTERATIONS, RESTORATIONS AND RENOVATIONS TO TRIM AND DECORATIVE WOODWORK, SIDING AND MASONRY, WINDOWS, DOORS, AND ASSOCIATED HARDWARE, LIGHT FIXTURES AND DEMOLITION AT SCRANTON-SPRUCE, LP, 200 ADAMS AVENUE, SCRANTON, PA 18503 THE FORMER STOEHR AND FISTER BUILDING.

WHEREAS, the Historical Architecture Review Board (“HARB”) has convened and reviewed the submission of Charles Jefferson, 2030 Tilghman Street, Suite 203, Allentown, PA 18104 for the following alterations, restorations and renovations to trim and decorative woodwork, siding and masonry, windows, doors and associated hardware, light fixtures and demolition at Scranton-Spruce, LP, 200 Adams Avenue, Scranton, PA 18503 the former Stoehr and Fister Building as outline to the HARB, a copy of which is attached hereto and marked as Exhibit “A” and incorporated herein by reference; and

WHEREAS, the HARB has determined that the improvements meet with the guidelines of the HARB and recommend for approval by the Governing Body of the City of Scranton; and

WHEREAS, the HARB specifically recommends that a Certificate of Appropriateness be issued for the above improvement.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SCRANTON that City Council hereby accepts the recommendation of the HARB concerning the above improvement and approves the issuance of a Certificate of Appropriateness as defined by law and City ordinance.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution 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 Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of 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.



City of Scranton

Historic Architectural Review Board
340 N. Washington Avenue
Scranton, PA 18503
SOLICITOR: Timothy Corbett, Esquire
Chairman: Richard Leonori, AIA

TO: Jessica Eskra, Esq.
City Solicitor
Law Department

CC: Timothy Corbett
HARB Solicitor

FROM: Denise Nytech
Confidential Secretary, HARB Coordinator

DATE: November 18, 2019

RE: HARB Recommendation

Enclosed please find the following recommendation from the Historical Architectural Review Board (HARB) regarding the following project:

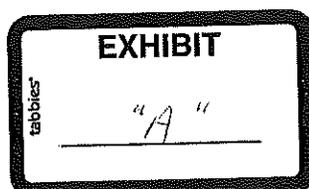
- 200 Adams Avenue – Stoehr and Fister Building. A Certificate of Appropriateness was issued for this project and has received approval from the HARB at their October 24, 2019 meeting as long as the recommendations in **Exhibit A** are adhered to.

Please prepare the necessary submission to City Council for review and passage. Thank you in advance for your attention regarding this matter.

/dan
Enclosure

HARB has passed a motion recommending a Certificate of Appropriateness for the Stoehr and Fister Building located at the corner of Spruce Street and Adams Avenue. The motion should include the following language:

- New exterior lighting work is limited to period appropriate lighting at the existing marquis canopies on Spruce and Adams respectively.
- Demolition work is limited to new masonry cuts in the existing North and East facades as necessary for new window openings, consistent with the drawings provided dated 08/29/2019
- New window and doors to be of a consistent material and color for all facades.
- Work associated with exterior siding and masonry shall be limited to the cleaning, restoration, and repair of existing exterior siding and masonry.
- Work associated with trim and decorative woodwork shall be limited to the cleaning, restoration, and repair of existing trim and decorative woodwork.



___ **New Addition:** Provide photos of the existing conditions and images along with scaled drawings (elevations, floor plans, and sections) to fully communication the proposed scope of work. Include manufacturer's information on new products to be installed (awnings, siding, trim, roofing, signage, windows, doors, hardware, etc.) Provide dimensions to communicate scale. Drawing should indicate which materials will be used and where they will be used. Provide material or color samples and photographs/drawings to communicate intended color-use.

___ **New Building or Structure:** Provide photos of the existing conditions and images along with scaled drawings (elevations, floor plans, and sections) to fully communication the proposed scope of work. Include manufacturer's information on new products to be installed (awnings, siding, trim, roofing, signage, windows, doors, hardware, etc.) Provide dimensions to communicate scale. Drawing should indicate which materials will be used and where they will be used. Provide material or color samples and photographs/drawings to communicate intended color-use.

X **Demolition:** Provide existing photos and historic images (if available) of the existing conditions. Provide drawings to fully communicate proposed use after demolition. Provide structural reports or other information that justify demolition.

___ **Windows and Doors:** Provide manufacturer's information on new doors and windows to communicate the dimensions, materials, colors, profile, hardware and operability.

___ **Signage – Provide the following:**

- o Photographs or elevation drawings showing existing conditions and proposed signage to depict approximate scale, materials, colors, and lettering.
- o Material specifications and/or material samples.
- o Information pertaining to the attachment method (diagrams, drawings, photos, details, samples, etc.)

___ **Lighting – Provide lighting manufacturer specifications which indicate dimensions, materials, colors, lamping, and photometric information (if available)**

4. **DESCRIBE PROJECT – Describe any work checked in #2 and #3 above. Attach additional sheets as needed.**

Attached

5. **BUILDING USE – Describe the current use and the proposed use of this property. Attach additional sheets as needed.**

THE CURRENT USE IS AN OFFICE BUILDING. RENOVATION WILL CONSIST OF 65

RESIDENTIAL APARTMENTS ON FLOORS 2-6 AND RETAIL ON THE GROUND FLOOR.

ITEMS 6-11 ONLY NEED TO BE COMPLETED FOR DEMOLITION APPLICATIONS. MARK N/A IF THIS IS NOT APPLICABLE TO YOUR PROJECT. PROCEED TO SECTION 12.

Demolition applications may attach additional sheets as necessary.

6. PROVIDE PROJECT SCHEDULE

BID PROJECT JULY/AUGUST 2019
AWARD PROJECT SEPTEMBER/OCTOBER 2019
OBTAIN ALL PERMITS OCTOBER 2019
CONSTRUCTION NOVEMBER 2019 TO AUGUST 2020
INSPECTION AND OCCUPANCY AUGUST 2020

7. PROVIDE HISTORICAL BACKGROUND – Year built, previous owners, use & occupants, Architect of Record, previous renovations. Etc.

SEE ATTACHED

8. ANTICIPATED IMPACTS TO THE SURROUNDING AREA – Historical, Architectural, lines of site, viewshed, financial, social

The Stoehr & Fister building renovation will restore the original look of the building including; windows, doors and restoration of the facade. The building will house approx 85 new residents to the downtown who will in turn generate wage taxes and shop local downtown businesses bringing additional revenue to the the city . Additional tenants in the downtown add to the existing growing neighborhood.

9. JUSTIFICATION FOR DEMOLITION

Total demolition of the building's non historic 170's office interior will enable us to construct the apartments and furnish with new plumbing, electrical , HVAC and finishes .

10. ALTERNATIVES ANALYSIS --
Alternative Locations

N/A

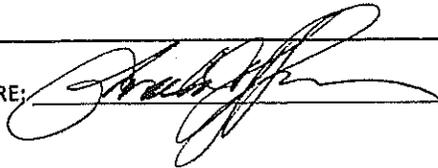
Alternative-Use, Alterations, Renovation-Analysis

No Action Analysis

11. PROPOSED MITIGATION OF HISTORICAL AND ARCHITECTURAL LOSS

N/A

12. APPLICANT'S SIGNATURE:



Date:

10/18/19

DO NOT WRITE BELOW THIS LINE: FOR COMMISSION USE ONLY

Presented at Commission Meeting on: _____

Reviewed by: _____ Date: _____

Zoning Approval: _____ YES _____ NO

Commission Recommendations:

Additional Comments:

PROVIDE HISTORICAL BACKGROUND

Stoehr, Fister & Jennings, a retailer for fine home furnishings, opened its doors in 1906 when Scranton was at its peak. The company offered extensive products and services for any home or office – including furniture, machines (gramophones, phonographs, etc.), kitchenware and appliances, flooring, and even repair and finishing services. The company became Stoehr & Fister in 1923 when they moved into the, then newly constructed, building on the corner of Adams Avenue and Spruce Street. In 1939, Gustav Stoehr and Ray Fister dissolved their 33-year partnership and the company passed to Stoehr's son, Robert. The company was bought by Spiegel, Inc. in 1946, which was a national furniture company out of Chicago with over 100 retail locations and a successful catalog business. By this time, the company was one of the few furniture stores left in the area. Even though the company changed hands, very little else changed. Robert Stoehr remained the manager, the employees stayed on, and the company retained the Stoehr & Fister name. The building itself remained the property of Stoehr & Fister through its realty company. Spiegel, Inc. sold Stoehr & Fister to Lewittes & Sons of New York in 1955. Again, the Stoehr & Fister name and general manager, Geoffrey Priestley, survived the sell, due to their longstanding reputation in the community. Unfortunately, the business did not survive the era of change that led to the closing of many downtown businesses. It is now the Lackawanna County Administration Building.

YEAR: 1922-1923

ARCHITECT: George M. Lewis

STYLE:

20th Century Commercial

MATERIALS:

Steel, terra-cotta, applied masonry

NOTABLE FEATURES:

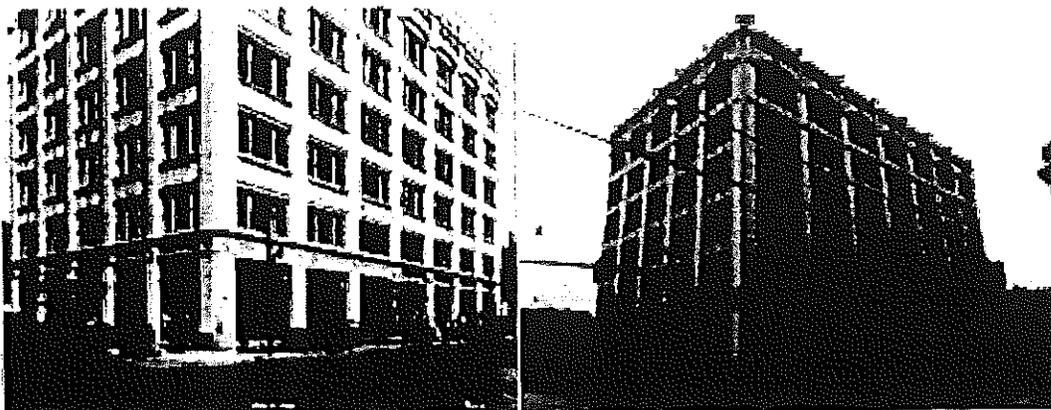
- The seven-story steel structure clad in limestone and terra cotta complements the neighboring Scranton Life building in scale and rhythm of its bays. Sculpted heads of medieval craftsmen speak of the furniture sold within.

HISTORICAL SIGNIFICANCE:

NON-CONFORMING ELEMENTS:

Aluminum windows and store- front masonry

PHOTO CREDIT: Melissa Siracusa



DESCRIBE PROJECT

We will completely gut and rehabilitate the former 6-story furniture & office building into 60-65 one- and two-bedroom apartments with modern layouts and amenities. The historic entry vestibules on Spruce and Adams will remain as will the entry marquis with restoration of each. Downtowns require people living in them to succeed. Bringing 65 new units to the 200 block of Adams Ave means more than 70 people living in the building and walking in-and-out on a regular basis. In addition, the redevelopment will allow one of Scranton's largest retailers to remain downtown (occupying approx. 6,800 sq ft with over 15 jobs), who would otherwise relocate and leave the downtown. This project will be accomplished by a combination of equity, conventional debt, federal historic tax credits and RACP Grant. The RACP Grant is vital to this project as rental rates in downtown Scranton are not sufficient to support the investment required to do a first-rate job. A RACP Grant makes this possible. This project also represents the first Opportunity Zone investment into the Downtown Scranton distressed census tract.







DEPARTMENT OF LAW

PENNSYLVANIA

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

November 20, 2019

RECEIVED

NOV 20 2019

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION ACCEPTING THE RECOMMENDATION OF THE HISTORICAL ARCHITECTURE REVIEW BOARD ("HARB") AND APPROVING THE CERTIFICATE OF APPROPRIATENESS FOR CHARLES JEFFERSON, 2030 TILGHMAN STREET, SUITE 203, ALLENTOWN, PA 18104 FOR THE FOLLOWING ALTERATIONS, RESTORATIONS AND RENOVATIONS TO TRIM AND DECORATIVE WOODWORK, SIDING AND MASONRY, WINDOWS, DOORS, AND ASSOCIATED HARDWARE, LIGHT FIXTURES AND DEMOLITION AT SCRANTON-SPRUCE, LP, 200 ADAMS AVENUE, SCRANTON, PA 18503 THE FORMER STOEHR AND FISTER BUILDING.

Respectfully,

Joseph Price, Esquire
Assistant City Solicitor

JP/sl

FILE OF THE COUNCIL NO. _____

2019

AN ORDINANCE

APPROPRIATING FUNDS FOR THE EXPENSES OF THE CITY GOVERNMENT FOR THE PERIOD COMMENCING ON THE FIRST DAY OF JANUARY, 2020 TO AND INCLUDING DECEMBER 31, 2020 BY THE ADOPTION OF THE GENERAL CITY OPERATING BUDGET FOR THE YEAR 2020.

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 2020.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SCRANTON that the 2020 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, 2020.

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.



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

November 12, 2019

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

RECEIVED

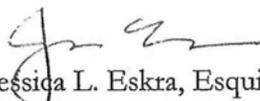
NOV 12 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS AN ORDINANCE APPROPRIATING FUNDS FOR THE EXPENSES OF THE CITY GOVERNMENT FOR THE PERIOD COMMENCING ON THE FIRST DAY OF JANUARY, 2020 TO AND INCLUDING DECEMBER 31, 2020 BY THE ADOPTION OF THE GENERAL CITY OPERATING BUDGET FOR THE YEAR 2020.

Respectfully,


Jessica L. Eskra, Esquire
City Solicitor

JLE/sl

**DEPARTMENT OF BUSINESS ADMINISTRATION**

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

November 15, 2019

City Clerk
City of Scranton
340 North Washington Avenue
Scranton, Pa 18503

Re: 2020 Budget

Dear Ms. Reed:

According to Article Ms. Lori Reed IX, Section 902, of the Home Rule Charter, the Administration of the City of Scranton hereby submits the 2019 Operating Budget. The Budget document includes estimated income, including various taxes, fees, and other revenues for the fiscal year. Detailed proposed expenditures by department including employee-related expenses and capital expenditures are delineated. Proposed expenditures do not exceed budgeted revenues.

Should you have any questions or require additional information, please do not hesitate to contact me.

Sincerely,

David M. Bulzoni
Business Administrator
City of Scranton

2020 Budget Summary

Financial Overview

The City of Scranton 2020 budget includes variables not quantified by the time of submission. The budget also reflects the continuing impact of the City's financial crisis. From the 2015 to the 2020 budget, the City's land valuation decreased from \$91,832,420.00 to \$89,836,851.00, or \$1,995,569.00; the City's improvement value over the same budget period decreased from \$306,336,580.00 to \$296,473,758.00, or \$9,862,822.00. A \$10.00 million valuation decrease over a relatively short time period is not a hallmark of financial stability. The City will continue to strive to achieve manageable annual adjustments in both revenues and expenditures to avoid the punitive nature of double digit real estate tax increases. While the Pennsylvania Economy League in conjunction with the Amoroso Recovery Plan recommend incremental tax increases, this budget maintains real estate taxes at a constant level. The continued compression of real estate tax valuations is an ongoing concern in budget creation will remain a financial focal point. The 2017 budget was transitory from revenue assignments concluding the parking monetization transactions and the sale of the sewer assets; the 2020 budget reflects the execution of initiatives which will influence the City's financial outlook. A prospective change in refuse billings and collections, as well as the prospective migration from business privilege and mercantile taxes to the payroll preparation tax are impactful on the City's principal revenue drivers. As has been stated previously, revenue components such as real estate and earned income taxes would have been strained without the completion of the monetization initiatives.

An integral component of the restoration of fiscal stability is the assignment of real estate taxes through a segmented calculation which originated in the 2015 budget. The City of Scranton created a dedicated millage to meet total annual debt service and appointed a single point paying agent to manage those payments. This concept was well received by the financial markets and has been an integral part of the restoration of the City's credit worthiness and the achievement of a debt rating. The reduction in real estate tax budgeted debt service from \$14,713,139.50 in 2014 to \$10,327,948.90 in 2020 is representative of the City's efforts at achieving compliance with municipal debt ratios for peer cities. Thirty-three percent of real estate tax collections will be assigned to debt service using the above payment structure.

Real estate taxes will continue as a significant source of revenue in the 2020 budget. The intent of the 2020 budget is to maintain total millage at 2019 levels regardless of the compression in real estate valuations. The debt service allocation is based on the City's annual debt service requirement and adjusted accordingly. This process is based purely on an annual calculation and eliminates discretionary considerations from the evaluation process. The budget uses one-time variable revenue assignments through the sale of refuse receivables and/or a refuse amnesty as well as recurring means through the introduction of the payroll preparation tax and the subsequent phasing out of the current year business privilege and mercantile tax collections. The collection of delinquent business privilege and mercantile taxes will continue. The City anticipates a joint effort with the Scranton School District to collect the delinquent taxes.

The Minimum Municipal Obligation is stable in 2020, increasing by \$480,852. The City directed the reduction in the Plan discount rate to 7.50% from 8.00%; with a further reduction to 7.25%, which is

consistent with municipal peers throughout the Commonwealth. The City is concluding negotiations with the Commonwealth of Pennsylvania Department of Labor and Industry on the release of excess funds reserved for the self-funded Workers Compensation program. The intent is to create an Other Post-Employment Benefits (OPEB) Trust Fund to assist with future allocations for retiree benefits. The amount of the release subject to these negotiations is \$6.00 million.

The 2020 budget positions the City to further evaluate revenue maximization and expense containment. Analytic methodology is used for better identification of components of the City's taxes and fees. The City is undertaking a utility bill audit to identify savings as well as evaluating a grant funding maximization program. Those analytics and similar programs should result in better fee and tax clarification in future budget years. An effective storm water management program portends to be a principal initiative in 2020.

A realistic approach to expenditure budgeting will mirror the same approach to revenues. While several issues portend some significance for the City with the 2020 budget, the approach evaluates each budget category for savings realized through either achievable efficiencies or program alternatives to manage costs more effectively. The budget finally visits the effective salary issue through key position raises and creates or allows the option to create positions that add value to the City operation. This measure of sensibility with nonunion salaries has been devoid of any real methodology in prior budgets. A planned compensation review should use the results of peer city evaluations to further assist the process. A recently completed salary survey will assist the process. Once salaries have reached a level of equilibrium, raises may rotate every two years for the nonunion employee base.

In effect, the 2020 budget continues to pivot from crises to recovery as the City exits Act 47. The ability to sustain positive momentum will be critical; broad economic development initiatives, such as LERTA expansion and Opportunity Zone funding initiatives could have a measured impact on the City's continued improvement. Creating an active Redevelopment Authority will be instrumental in developmental initiatives.

On July 2, 2014, the City of Scranton took the initial steps in restoring long term fiscal stability and the repair of the City's creditworthiness by the unveiling of the Amoroso Plan. With the continued implementation of the Plan components and the incorporation of those provisions in the Act 47 Exit Plan prepared by the Pennsylvania Economy League, the fiscal framework for the City of Scranton is now intact and will serve as a guide to follow through the conclusion of 2019 and the anticipated exit from Distressed Status in 2020.

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

2020 General Fund Budget - Revenues

Real Estate Tax

Account Description

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

The City of Scranton 2015 budget had initiated discussions about the segregated millage concept on land and improvements. Future discussions regarding the potential advantages of migrating to a single millage based on a total assessed valuation have also been considered. This concept was deferred for further evaluation and may resurrect when a Lackawanna County property reassessment is completed. The City's 2020 land rate is **232.521**. The 2020 improvement rate is **50.564**. (A mill is also stated as one-thousandth of a dollar.) The City's total millage rate in 2020 is **283.085**.

As noted previously, in departing from the usual assignment of taxes to operations, including debt service, the City created a debt service component from both levies. This concept was continued in the 2019 budget with an alteration to the assignment of this dedicated revenue. The use of a dedicated percentage of real estate tax revenue was memorialized in the legislative document authorizing the levy. The assignment will continue with an allocation of thirty-three percent (33%), which is an adjustment from the thirty-two percent (32%) of real estate tax revenue to meet debt service requirements in 2019. Again, the value of assessed City property has decreased significantly. Overall, debt service has decreased by 30%, principally through reductions funded by the sewer asset sale. The net debt service figure of \$10,774,198.90 is comparable to the 2018 budget amount of \$10,315,179.53. Debt service increased in 2019.

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

With the dedicated revenue component for debt service, the arbitrary use of this specific real estate levy component is eliminated. This debt service structure has improved the credit profile of the City following high profile defaults, most recently in 2012. The process also adds greater transparency and effectiveness to the discussion of transacting future debt because of the specific revenue assignment. This revenue component would be adjusted annually only to meet those specific debt service requirements. The City will continue to work with the designated Single Point Paying Agent, newly designated Fidelity Bank, to efficiently pay debt service throughout the budget year. The respective millage rate for land and improvements applied to the City's operational needs is also subject to adjustment annually.

Budget Highlights

- The real estate tax levy will remain level in 2020;
- The debt service revenue component is set a thirty-three percent (33%).

Landfill/ Refuse Fees

Account Description

The City has established a residential fee to fund essential refuse and mandated recycling collection programs. The annual fee was increased from \$178 per unit per year in 2013 to \$300 in the 2014 budget. The billing period was subsequently modified in 2014 to allow for two payments annually. The new initiative the City is presently evaluating for current refuse collections is joint effort with the Single Tax Office. A refuse fee may be embedded in the real estate tax bill beginning in either 2020 or 2021. This initiative would broaden the collection universe and increases the collection rate thereby enabling the City to reduce the fee. In theory the fee would generate the same amount of revenue based on the current real estate tax collection rate. The figure may be adjusted based on the initial collection experience. The optionality of this modification may be impacted by a reassessment of real property in Lackawanna County. The City anticipates the second phase would be the implementation of a hybrid pay-as-you-throw, or per bag regimen, in the subsequent fiscal year. This program phase would enable the City to further reduce the amount of the embedded refuse cost in the real estate tax bill, reduce landfill costs, and improve recycling.

Budget Highlights

- The City seeks to further evaluate a significant modification in collection protocol by embedding the refuse fee in the real estate tax bill;
- The City will seek to review alternative collection processes for delinquent refuse payments. The further review of programs for either a refuse amnesty program and/or the sale of refuse receivables is projected in the 2020 budget;
- The Department of Environmental Protection Refuse/Recycling evaluation was completed in 2018 and is the foundation of a 'pay-as-you throw" or hybrid program concept. The City anticipates the shift to this type refuse program may be implemented in conjunction with the 2021 budget upon further analysis in 2020. Program reviews are ongoing. The objective of the City is to identify a program method which favorably impacts program costs and increases recycling effectiveness.

Local Tax

Account Description

Local Taxes are a significant component of the City's revenue base. Presently included in the local tax levy is the City wage, mercantile and local services taxes. The City's wage tax is 2.4%; the total wage tax collected in the City of Scranton is 3.4%, as commonly stated, which includes the Scranton School District's 1% Wage Tax. The taxpayers submit payments to Berkheimer Associates, the designated collector of earned income taxes for Lackawanna County municipalities. With the exception of the current and delinquent wage taxes, the remaining Local Taxes are collected by the Single Tax Office. The Single Tax Office is the local tax collection agent for the City, School District and Lackawanna County and is singular to a Class 2-A city. Scranton is the only Class 2-A city in the Commonwealth. The City's Mercantile and Business Privilege Tax rate is a flat .1%. The Real Estate Transfer tax, which is collected by Lackawanna County, was reduced to 2.20% in 2018% and will remain constant in 2020. The City anticipates the elimination of the business privilege and mercantile taxes with the subsequent implementation of the payroll preparation tax in 2020. The payroll preparation tax was authorized under amendments to Act 47. If so elected, the City is required to levy the tax prior to the exit from Act 47. The tax rate on payrolls will be .28609% or 2.86 mills. The implementation timing remains subject to discussion.

Budget Highlights

- Real estate transfer tax collections have performed favorably since 2014. A constant collection level is projected in the 2020 budget following the .20% reduction in 2018. Wage Tax collections are projected to increase due to a favorable local economy but only marginally due to a "plateauing" effect. The payroll preparation tax will be subject to court approval;
- The improvement in Mercantile and Business Privilege Tax collection percentages through the use of analytics by the Single Tax Office was never fully realized. This cooperative effort between the City and Tax office will be revisited through a joint Request for Proposal for data analytics and collection services with the Scranton School District.
- With the Governor's signature of House Bill 1773 in 2014, the City has continued the tripling of the local services tax in the 2020 budget. The full amount calculated is based on total payrolls identified through wage tax collections. The City is subject to court approval annually to levy the tax.

Penalties & Interest - Delinquent Tax

Account Description

Penalties and Interest revenue is the result of individual and/or business' taxes which became delinquent. The City assesses a penalty on the delinquent balance.

Budget Highlights

- The amounts remain consistent with prior year collections.

Licenses and Permits

Account Description

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

The City will continue to receive fees through the third-party planning review process in 2020. A departmental initiative for 2020 is a continuation of an initiative to improve departmental efficiency. A recommendation was made to City Council to approve a firm to analyze the operation of the Department. While revenues increased significantly from 2018 forecasts, the overall budget is projected to remain consistent with prior years pending the outcome of the departmental evaluation and the possible impact on fees.

Budget Highlights

- Revenue fluctuations in prior budgets may be attributed to various factors impacting the collection of permit fees and licenses, including activity influenced by the state of the local economy;
- The City is seeking to improve departmental efficiency through the use of technology, including improving payment methods. Cash payments were eliminated in 2019 and check and credit card payments are presently the only payment options;

- The City will undertake a review of enacting ordinances to better identify the effectiveness of permitting activity through the a departmental evaluation;
- The City budget reflects an optimism that tax abatement legislation will have a positive effect on development;
- Foreclosure registry fees fund the Scranton Home Assistance Program created by the partnership between the City and Neighborworks Northeastern Pennsylvania. The partnership was formalized by legislation adopted on June 23, 2016. A home improvement grant program with a maximum allocation of \$5,000 is managed by Neighborworks from the receipt of foreclosure registry payments. The relationship with Neighborworks was expanded by the implementation of the Beautiful Blocks Program. This program was begun in 2019. The program received an initial funding injection through the release of escrow funds for the City's Rental Registration Program. Both programs have been well received and subscribed.

Fines, Forfeits, & Violations

Account Description

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

Budget Highlights

- Police Fines and The Civilian Parking Tickets are the principal revenue sources;

Interest Earnings

Account Description

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

Budget Highlights

- The City of Scranton has two primary cash accounts which are subject to some balance seasonality: The General Fund and the Debt Service Account component of the General Fund. The debt service account is presently maintained with the Single Point Paying Agent to meet debt payment needs; the general fund is maintained for operations.
- The remaining proceeds associated with the sewer asset sale are invested subject to Act 10 of 2016 provisions. Those proceeds principally reside in dedicated funding accounts, including Special Cities and the Capital Budget.
- The City will seek to generate income from operating budget cash balances in 2019 in conjunction with improvements in earnings rates. To improve earnings, the City implemented a "sweep" program into a Treasury security based fund compliant with Act 10 of 2016. Interest earned from the program for 2019 exceeded \$298,000.00.

Intergovernmental Reimbursement

Account Description

Intergovernmental Reimbursement represents federal and state revenue received by City. Federal funds are typically derived from sources including the Community Development Block Grant which funds many City programs, including demolition of blighted structures and police enforcement. The State sourced funding contributes to the City's minimum municipal pension obligation. The amount of the state aid budget increases in 2020 by approximately \$250,000.00.

Budget Highlights

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

Payment in Lieu of Taxes

Account Description

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

Budget Highlights

- The 2020 budget year will be a continuation of the targeted contribution approach of the University of Scranton.

Departmental Earnings

Account Description

These accounts represent various departmental revenues earned through program operations. Revenue is generated by utility companies through roadway impact repairs, public safety report fees and public safety false alarm charges. False alarm charges were modified in 2014. The City eliminated the budget for meter revenue in 2017. Utility company fees were subject to litigation and the resulting settlement will impact fee collection through revised enacting legislations.

Highlights

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

User Fees

Overview

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

Budget Highlights

- The budget amount is consistent with current year projections.

Misc. Revenue/ Cable TV

Overview

This account represents funds received from various sources. The Cable TV franchise fee represents the primary portion of recurring revenue. The CATV budget reflects the execution of the revised contract.

Budget Highlights

- The City expects to receive an amount consistent with 2018 results.

Inter-fund Transfers

Account Description

This account represents reimbursements from third parties or transfers between City funds. Transfers from other funds include reimbursement from insurance companies relating to worker's compensation claims, excess recovery payments, grant funding reimbursement and other single revenue sources. The transfer of the annual liquid fuels payment is also listed. Under provisions of the law, these funds may be deployed only for eligible expenditures. The liquid fuels funding is based on the total miles of locally owned roads and streets plus the most recent U.S. Federal census figures on record. Funds are used primarily for the construction, reconstruction, and maintenance of City roads and streets. The budget also includes a transfer of funds to meet the debt service requirements of the proposed Pension Obligation Note.

Budget Highlights

- The City's Office of Business Administration has opted to a return to liquid fuels funds transfers to the general fund. The City used the fund as a standalone account in 2015. This change was recommended by the City's auditors;
- The liquid fuels transfer represents approximately 100% of the anticipated state allocation in 2018. Approximately \$640,000 of liquid fuels funds will be deployed to repay the Pennsylvania Infrastructure Bank paving loan and the Street Lighting lease, \$785,000 for eligible general fund expenditures, and \$850,000 for a 2020 roadway resurfacing project. The roadway resurfacing allocation is variable and may be changed to meet program demands. An increase in the roadway allocation therefore reduces the amount available to offset eligible expenditures. This change occurred in 2019 due to the program cost as bid.

Tax Anticipation Notes

Account Description

Tax Anticipation Notes are short term obligations issued by the City to sustain cash flow in anticipation of future tax revenues. The amount of issue has been consistent in recent years. The City issued a \$12.75 million Tax Anticipation Note in 2019

Budget Highlights

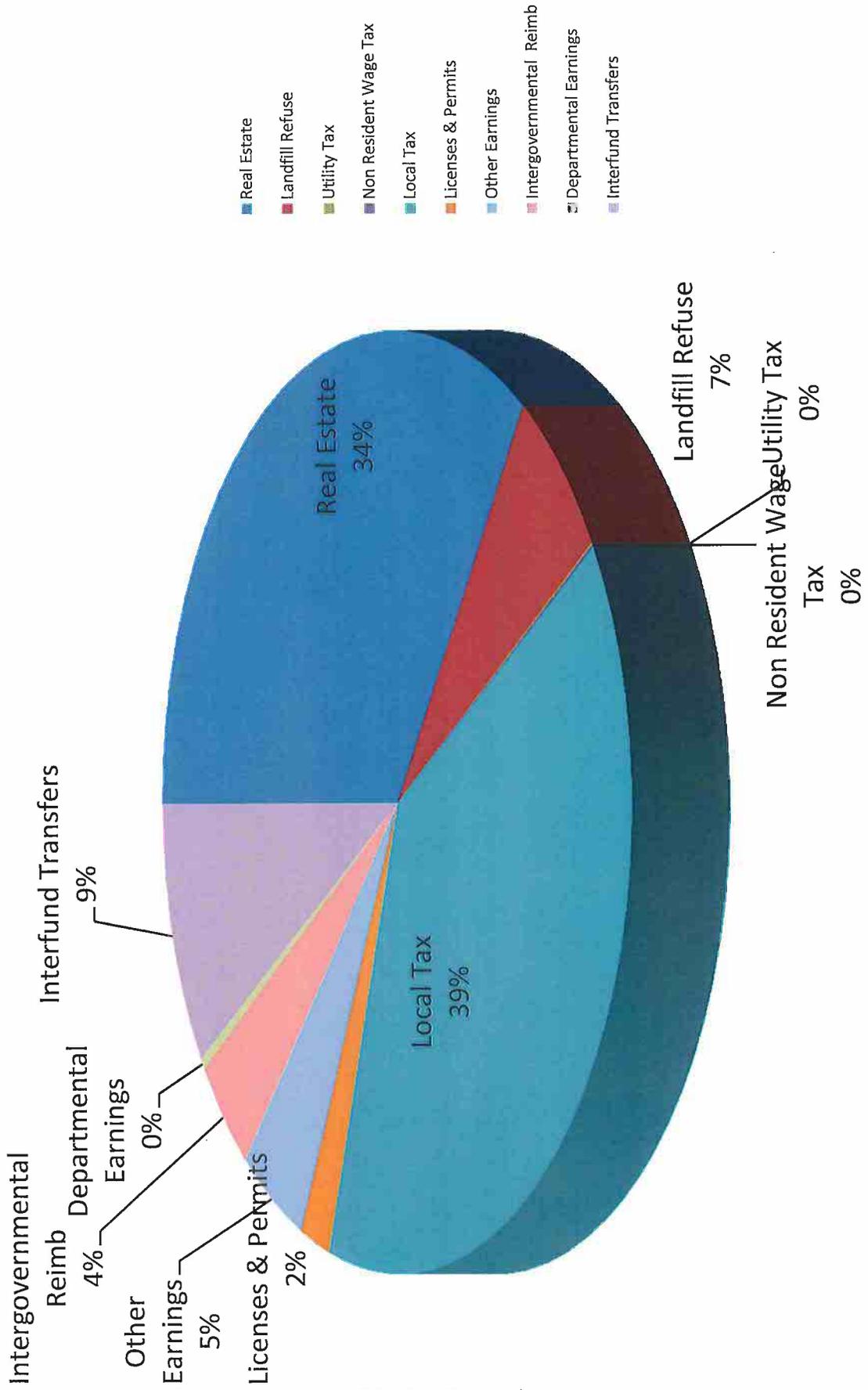
- The necessity of the Tax Anticipation Note is to fund operations until tax revenues are realized and to fund the Workers Compensation account by January 31. The City maintains a self funded Workers Compensation program. Improvements in the City's fund balance may lessen the amount of future annual borrowings, thereby reducing interest costs.

General Fund Revenues & Expenditures

Revenue Category	2019		2019		2020	
	Budget	Oct YTD	Budget	Oct YTD	Budget	Budget
Real Estate Taxes	\$33,520,051	\$31,374,701			\$35,266,868	
Refuse Revenues	\$7,267,500	\$6,126,701			\$6,796,250	
Real Estate Transfer Tax	3,376,000.00	\$1,671,220			\$2,751,000	
Earned Income Tax	\$29,212,533	\$21,021,102			\$28,860,288	
Mercantile/Business Privilege Tax	\$3,585,250	\$2,301,938			\$2,575,000	
Parking Tax	\$0	\$0			\$0	
Commuter Tax	\$0	\$0			\$0	
LST	\$4,653,335	\$2,499,847			\$4,950,000	
Amusement Tax	\$385,000	\$7,841			\$295,000	
PAYROLL PREP TAX	\$0	\$0			\$647,918	
Utility Tax	\$75,000	\$0			\$75,000	
Penalties & Interest	\$249,600	\$210,641			\$245,600	
Licenses & Permits	\$1,992,004	\$1,975,825			\$2,038,164	
Fines, Forfeits & Violations	\$347,850	\$469,033			\$551,100	
Interest Earnings	\$150,000	\$298,853			\$275,000	
Rents & Concessions	\$5,000	\$4,500			\$5,000	
Intergovernmental Reimbursements	\$6,659,966	\$4,339,867			\$4,251,066	
In Lieu of Taxes	\$250,000	\$242,588			\$250,000	
Departmental Earnings	\$267,125	\$199,045			\$447,000	
User Fees	\$45,500	\$30,596			\$40,000	
MBROs	\$1,000	\$0			\$0	
Miscellaneous Revenues	\$ 1,117,200.00	\$658,593			\$ 3,501,596.05	
Bond Proceeds Other	\$0	\$0			\$0	
Interfund Transfers	\$4,147,793	\$1,169,695			\$9,398,901	
Total Revenues	\$97,307,707	\$74,602,586			\$103,220,751	
Tax Anticipation Notes	\$12,750,000	\$12,750,000			\$12,750,000	
State Loan Receipts	\$0	\$0			\$0	
State Grant Receipts	\$0	\$0			\$0	
Bond Issue Proceeds	\$1,000	\$0			\$0	
Total Revenues	\$110,058,707	\$87,352,586			\$115,970,751	

CITY OF SCRANTON				
2020 OPERATING BUDGET				
REVENUE SUMMARY				
	2019	2019 Actual	2020	
	Operating Budget	Through (9.30.2019)	Operating Budget	
	\$	\$	\$	
CURRENT REAL ESTATE TAX	32,045,050.63	28,004,430.95	32,291,868.16	
DELINQUENT REAL ESTATE TAX	1,475,000.00	3,370,270.51	2,975,000.00	
LANDFILL/REFUSE FEES	7,267,500.00	6,126,701.04	6,796,250.00	
UTILITY TAX	75,000.00	-	75,000.00	
NON RESIDENT WAGE TAX	520,000.00	-	100,000.00	
LOCAL TAXES (ACT 511)	40,692,118.03	27,501,947.50	39,979,205.52	
PENALTIES & INT/DEL. TAX	249,600.00	210,641.23	245,600.00	
LICENSES & PERMITS	1,992,004.00	1,975,825.09	2,038,164.00	
FINES, FORFEITS & VIOLATIONS	347,850.00	469,033.03	551,100.00	
INTEREST EARNINGS	150,000.00	298,853.22	275,000.00	
RENTS AND CONCESSIONS	5,000.00	4,500.00	5,000.00	
INTERGOVERNMENTAL REIMBURSEMENTS	6,659,966.00	4,339,867.05	4,251,066.00	
IN LIEU OF TAXES	250,000.00	242,587.96	250,000.00	
DEPARTMENTAL EARNINGS	267,125.00	199,045.00	447,000.00	
RECREATIONAL DEPARTMENTS	45,500.00	30,595.75	40,000.00	
MISC REVENUES/CABLE TV	1,119,200.00	658,593.01	3,501,596.05	
INTERFUND TRANSFERS	4,147,793.00	1,169,694.79	9,398,901.00	
TAX ANTICIPATION NOTES	12,750,000.00	12,750,000.00	12,750,000.00	
TOTAL REVENUE	\$ 110,058,706.66	\$ 87,352,586.13	\$ 115,970,750.73	

Summary of 2020 Revenue



CITY OF SCRANTON					
2020 OPERATING BUDGET					
BUDGETED REVENUES					
GENERAL FUND					
Account Number	Account Description	2019 Operating Budget	2019 Actual (Through 09.30.2019)	2020 Operating Budget	
	REAL ESTATE TAXES (calculated at 90%)				
01.301.30100	Real Estate Taxes	13,410,679.84	\$ 19,019,572.50	13,491,809.18	
01.301.30105	Real Estate Taxes				
01.301.30110	Real Estate Taxes	18,634,370.79	8,984,858.45	18,800,058.98	
01.301.30706	Real Estate Taxes	1,475,000.00	\$ 3,370,270.51	2,975,000.00	
01.301.30120	Real Estate Taxes	\$ 33,520,050.63	\$ 31,374,701.46	\$ 35,266,868.16	
	LANDFILL / REFUSE FEES				
01.302.30200	Refuse Revenues	5,612,500.00	4,844,545.64	5,600,000.00	
01.302.30210	Refuse Revenues	1,655,000.00	1,282,155.40	1,196,250.00	
	TOTAL LANDFILL/REFUSE FEES	\$ 7,267,500.00	\$ 6,126,701.04	\$ 6,796,250.00	
01.304.30400	Utility Tax	75,000.00	-	75,000.00	
01.305.30500	Earned Income Tax	520,000.00	-	100,000.00	
	LOCAL TAXES				
01.310.31110	Real Estate Transfer Tax	3,375,000.00	1,671,220.46	2,750,000.00	
01.310.31115	Real Estate Transfer Tax	1,000.00	-	1,000.00	
01.310.31120	Earned Income Tax	28,587,533.03	20,966,779.13	28,650,287.77	
01.310.31125	Earned Income Tax	105,000.00	54,322.57	110,000.00	
01.310.31160	Mercantile/Business Privilege Tax	1,605,000.00	1,186,242.58	1,250,000.00	
01.310.31190	Mercantile/Business Privilege Tax	100,000.00	41,619.53	50,000.00	
01.310.31205	LST	4,653,335.00	2,499,846.56	4,950,000.00	
01.310.31260	Mercantile/Business Privilege Tax	400,000.00	78,446.04	175,000.00	
01.310.31290	Mercantile/Business Privilege Tax	1,480,250.00	995,629.79	1,100,000.00	
01.310.31291	Parking Tax	-	-	-	
01.310.31292	Commuter Tax	-	7,840.83	295,000.00	
01.310.31295	Amusement Tax	385,000.00	-	647,917.75	
01.310.31296	Payroll Preparation Tax	-	-	-	
	TOTAL LOCAL TAXES (ACT 511)	\$ 40,692,118.03	\$ 27,501,947.50	\$ 39,979,205.52	
	PENALTIES & INT / DELINQUENT TAXES				
01.319.31900	Penalties & Interest	125,000.00	128,691.05	135,000.00	
01.319.31910	Penalties & Interest	75,000.00	42,370.18	55,000.00	
01.319.31930	Penalties & Interest	100.00	-	100.00	
01.319.31940	Penalties & Interest	49,500.00	39,580.00	55,000.00	
01.319.31950	Penalties & Interest	-	-	-	
	TOTAL PENALTIES & INT/DEL. TAXES	\$ 249,600.00	\$ 210,641.23	\$ 245,600.00	

CITY OF SCRANTON
2020 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number	Account Description	2019 Operating Budget	2019 Actual (Through 09.30.2019)	2020 Operating Budget
	LICENSES AND PERMITS			
01.320.32010	Licenses & Permits	116,470.00	81,315.00	116,470.00
01.320.32030	ELECTRICAL PERMITS	20,610.00	20,150.00	22,620.00
01.320.32040	PLUMBER LICENSES	34,400.00	36,830.00	34,400.00
01.320.32050	ELECTRICIAN LICENSES	162,150.00	94,156.00	112,150.00
01.320.32060	MECHANICAL PERMITS	32,500.00	32,575.00	32,500.00
01.320.32070	MECHANICAL LICENSES	85,000.00	109,425.00	85,000.00
01.320.32080	CONTRACTOR LICENSES	3,500.00	4,460.00	3,500.00
01.320.32110	SCALE LICENSES	-	-	-
01.320.32120	BEVERAGE LICENSES	636,324.00	570,998.20	636,324.00
01.320.32130	BUILDING PERMITS	8,000.00	5,000.00	8,000.00
01.320.32140	JUNKYARD LICENSES	1,250.00	1,350.00	1,250.00
01.320.32150	PARKING FACILITIES	6,500.00	4,975.00	6,500.00
01.320.32160	SIGN HANGERS LICENSES	13,000.00	25,906.50	13,000.00
01.320.32170	DOG & KENNEL LICENSES	25,000.00	22,360.00	25,000.00
01.320.32180	LODGING LICENSES	92,500.00	77,100.00	92,500.00
01.320.32190	EATING & DRINKING LICENSES	5,000.00	4,525.00	5,000.00
01.320.32200	GASOLINE PUMP LICENSES	100.00	-	100.00
01.320.32210	MUSIC MACHINE PERMITS	-	-	-
01.320.32240	PINBALL MACHINE PERMITS	35,000.00	42,088.50	35,000.00
01.320.32250	PLUMBER PERMITS	40,000.00	51,543.36	40,000.00
01.320.32290	SIGN PERMITS	12,500.00	11,200.00	12,500.00
01.320.32295	TEMP. PEDDLER PERMIT	-	-	-
01.320.32300	TRANSIENT MERCHANT LICENSES	500.00	50.00	50.00
01.320.32320	POOLS & BILLIARDS LICENSES	21,000.00	22,400.00	21,000.00
01.320.32330	DAILY ENTERTAINMENT LICENSE	-	-	-
01.320.32332	ELECTRONIC MACHINE PERMIT	100.00	-	100.00
01.320.32335	VIDEO AMUSEMENTS	4,500.00	20,150.00	19,000.00
01.320.32336	AMUSEMENT RIDES	4,500.00	7,540.00	4,500.00
01.320.32337	DUMPSTER PERMITS	2,500.00	-	100.00
01.320.32340	ARCADE LICENSES	-	-	-
01.320.32345	NON-GLASS LIC. & PERMITS	4,500.00	4,250.00	4,500.00
01.320.32360	SECOND-HAND DEALER REVENUE	2,500.00	2,359.00	2,500.00
01.320.32380	SIGN PERMITS/CONSTRUCTION	100.00	-	100.00
01.320.32390	RENTAL INSPECTIONS	5,000.00	9,200.00	5,000.00
01.320.32400	CHILD DAY CARE	3,500.00	6,330.00	3,500.00
01.320.32420	PERSONAL BOARDING CARE	-	-	-
01.320.32430	SANITATION HAULER FEE	250,000.00	364,000.00	275,000.00
01.320.32450	HOUSING RENTAL LICENSES	1,000.00	10,786.50	1,000.00
01.320.32460	BUILDING CODE STATE FEE	325,000.00	308,882.03	375,000.00
01.320.32470	THIRD PARTY PLAN REVIEWS	37,500.00	23,900.00	45,000.00
	FORECLOSURE REGISTRY			
	TOTAL LICENSES & PERMITS	\$ 1,992,004.00	\$ 1,975,825.09	\$ 2,035,164.00

CITY OF SCRANTON 2020 OPERATING BUDGET BUDGETED REVENUES GENERAL FUND					
Account Number	Account Description	2019 Operating Budget	2019 Actual (Through 09.30.2019)	2020 Operating Budget	
	FINES, FORFEITS & VIOLATIONS				
01.330.33000	FINES & FORFEITS/MISCELLANEOUS	100.00	-	100.00	
01.331.33100	POLICE FINES	165,000.00	276,695.32	345,000.00	
01.331.33118	PARKING TICKETS-	-	2,279.25	2,000.00	
01.331.33119	PARKING TICKETS-POLICE ISSUED	12,000.00	10,700.00	11,000.00	
01.331.33120	CIVILIAN PARKING TICKETS	100,000.00	102,225.00	135,000.00	
01.331.33121	QUALITY OF LIFE TICKETS-	35,000.00	56,440.00	20,000.00	
01.331.33130	FINES & PENALTIES - STATE	35,000.00	20,213.46	37,500.00	
01.331.33145	PARKING METER PERMITS	-	-	-	
01.331.33155	TAXI DRIVER PERMITS	750.00	480.00	500.00	
01.331.33165	POLICE TOWING/STORAGE FEES	-	-	-	
	TOTAL FINES, FORFEITS & VIOLATIONS	\$ 347,850.00	\$ 469,033.03	\$ 551,100.00	
	INTEREST EARNINGS				
01.341.38525	INTEREST-CASH-CHECKING	150,000.00	298,853.22	275,000.00	
	TOTAL INTEREST EARNINGS	\$ 150,000.00	\$ 298,853.22	\$ 275,000.00	
	RENTS AND CONCESSIONS				
01.342.34200		\$ 5,000.00	\$ 4,500.00	\$ 5,000.00	
	INTERGOVERNMENTAL REIMBURSEMENT				
01.350.35002	OECD REIMB - DEMOLITION PROGRAM	-	-	-	
01.350.35020	SUPL STATE AID PENSION	3,600,000.00	3,978,627.78	3,850,000.00	
01.350.35060	DCA ACT 47 LOAN	100.00	-	100.00	
01.350.35070	ACT 47 AND OTHER GRANTS	-	9,700.00	15,000.00	
01.350.35100	FEMA EMERG PMITS	2,773,900.00	136,653.78	100,000.00	
01.350.35115	ACT 13 UNCONVENTIONAL GAS WELL FUND USAGE	-	-	-	
01.350.35130	FEMA PAYMENTS- FIRE SAFER GRANT	285,866.00	214,985.49	285,866.00	
01.350.35140	REIMBURSEMENT SCHOOL RESOURCE OFFICERS	100.00	-	100.00	
	PRIOR YEAR REIMBURSEMENT SCHOOL RESOURCE OFFICERS				
	TOTAL INTERGOVERNMENTAL REIMBURSEMENTS	\$ 6,659,966.00	\$ 4,339,867.05	\$ 4,251,066.00	
	IN LIEU OF TAXES				
01.359.35900-35940	In Lieu of Taxes	\$ 250,000.00	\$ 242,587.96	\$ 250,000.00	

CITY OF SCRANTON					
2020 OPERATING BUDGET					
BUDGETED REVENUES					
GENERAL FUND					
Account Number	Account Description	2019 Operating Budget	2019 Actual (Through 09.30.2019)	2020 Operating Budget	
	DEPARTMENTAL EARNINGS				
01.360.36010	PARKING METERS		6,020.00		6,500.00
01.360.36020	BOARD OF ZONING/PLANNING COMMISSION	27,125.00	22,373.00		22,500.00
01.360.36030	PAVE CUTS - PAWC	110,000.00	69,156.00		83,000.00
01.360.36035	PAVE CUTS - UGI ENERGY	90,000.00	8,594.00		245,000.00
01.360.36040	PAVE CUTS - OTHER	15,000.00	25,150.00		27,500.00
01.360.36050	REPORT COPIES-FIRE/POL				
01.360.36060	FIRE/POL BURGLAR ALARMS	25,000.00	67,750.00		62,500.00
	TOTAL DEPARTMENTAL EARNINGS	\$ 267,125.00	\$ 199,045.00	\$	\$ 447,000.00
01.367.36740	USER FEES	45,500.00	30,595.75		40,000.00
	MISC REVENUES/CABLE TV				
01.380.38000	OTHER-NOT CLASSIFIED	200,000.00	86,612.10		100,000.00
01.380.38004	PA LCB LICENSE FEES	65,000.00	57,250.00		67,500.00
01.380.38010	CATV REVENUE	850,000.00	514,730.91		975,000.00
01.380.38020	DONATED REVENUE	100.00			100.00
01.380.38030	OTHER FINANCING SOURCE	100.00			100.00
01.380.38040	OTHER FINANCING SOURCE - SMALL CELL TOWER				100,000.00
01.380.38050	MARKET-BASED REVENUE OPPORTUNITIES	1,000.00			100.00
01.380.38060	REPAYMENT FROM ICE BOX DEVELOPMENT	1,000.00			1,000.00
01.380.38070	PROCEEDS 2014 BOND ISSUANCE				
01.380.38080	PROCEEDS 2015 BOND ISSUANCE				
01.380.38085	SALE OF ASSETS	1,000.00			2,255,796.05
01.380.38070	PROCEEDS 2017 BOND ISSUANCE				
01.380.38080	PROCEEDS OF 2018 BOND ISSUANCE	1,000.00			
01.380.38085	PROCEEDS OF 2019 BOND ISSUANCE				
01.380.38090	PROCEEDS OF 2020 BOND ISSUANCE				1,000.00
	TOTAL MISC REVENUES/CABLE TV	\$ 1,119,200.00	\$ 658,595.01	\$	\$ 3,501,596.05
	INTERFUND TRANSFERS				
01.392.39331	TRANSFERS IN FROM OTHER FUNDS	1,808,252.00	512,587.79		7,059,450.00
01.392.39332	TRANSFERS IN FROM LIQUID FUELS	2,339,641.00	657,107.00		2,339,451.00
	TOTAL INTERFUND TRANSFERS	\$ 4,147,893.00	\$ 1,169,694.79	\$	\$ 9,398,901.00
	TAX ANTICIPATION NOTES				
01.394.39320	TAN SERIES A	12,750,000.00	12,750,000.00		12,750,000.00
01.394.39330	TAN SERIES B				
	TOTAL TAX ANTICIPATION NOTES	\$ 12,750,000.00	\$ 12,750,000.00	\$	\$ 12,750,000.00
	TOTAL REVENUE	\$ 110,058,706.66	\$ 87,352,566.13	\$	\$ 115,970,750.73

2020 General Fund Budget - Expenditures

Summary Highlights

The 2020 budget continues the process of investment and fiscal management in conjunction with the Revised Recovery Plan and Exit Strategy. The value-added component is apparent through continued capital allocations, specifically in information technology. The delivery of city services continues to evolve with technology as a principal foundation for each department. In addition to fulfilling the contractual responsibilities the City maintains with the respective unions, through salary, staffing, and manning requirements, the City is seeking to effectively deliver all services, and not just those assumed by our union employees, in an effective manner whereby residents and businesses will receive value for their tax dollars. The delivery of value is the basis for justification for the present tax base.

The City of Scranton employee base must be viewed as an asset when evaluating the delivery of services. Limited and targeted additions to staff are included in the budget only when a determination is made that those positions either add measurable value and efficiency to the departmental operation, or are offset by either program savings or revenue production.

To more effectively maintain and deliver services, additions to staff will occur in the Solicitor's Office and the Department of Public Works. Optional salary components are available for additions in the Mayor's Office and the Fire Department. The Solicitor's Office will seek to employ additional full time legal employees to better manage the case load which increasingly is assumed by outside counsel. The Parks Department director's assistant position will be eliminated as a conflict was created with the union responsibilities. Casual employees will also be added and designated for additional parks and recreation responsibilities. A fleet coordinator position will be added in the Department of Public Works to better manage the new gas card and the GPS programs.

The City continues to improve the delivery of services through an aggressive capital improvement and acquisition program. Major parks initiatives are either planned or underway. Measurable roadway improvements will continue in the 2020 budget. Capital acquisitions will continue but will be limited and will affect service-oriented departments.

Technological improvements will influence the City's future success by assuring a more effective delivery of services, with limited staffing availability, at reasonable costs. The redefinition of the delivery of City services will continue through the use of technological innovations.

Mayor's Office

Department Description

The Mayor might be considered the Board Chairman and Chief Executive Officer of the City. The Mayor's Office is administered by an Executive Secretary and an Administrative Secretary, which was a full-time addition to the budget in 2018. An optional salary component was added for a chief of staff position.

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

2020 Budget Highlights

- The dues to the membership subscription in the Pennsylvania League of Cities will continue in 2020. A more active role in this organization is recommended.

City Clerk/ City Council

Department Description

The Scranton City Council constitutes the legislative branch of the City government. As such, it enacts all ordinances, resolutions, levies taxes, appropriates monies for government operations, and holds weekly public meetings.

The City Council is comprised of five elected members. Activities include attendance at committee meetings and individual involvement with City Departments, the Mayor, City residents, and civic organizations.

2020 Budget Highlights

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

City Controller

Department Description

The City Controller maintains an encumbrance system of budget operations. The Controller's Office works closely with the Office of Business Administration and department heads to compile such information regarding city properties and obligations, and monitors and reviews city income and expenditures as are deemed necessary to carry out these duties. The Controller furnishes the Mayor and Council with monthly reporting on these matters. The reports are typically submitted within two (2) weeks after the close of the month. The Controller also submits such other reports as necessary and proactively assists all City departments with information to fulfill bidding and purchase requirements properly.

The City Controller reviews all vouchers for the expenditure of city monies for verification that such expenditures are within the respective budget allotment. The City Controller authorizes and signs vouchers before presentation to the City Treasurer for payment. In so doing, all pre-audit claims and demands against the city prior to the payment function are supported. Approval for payment vouchers are made only if the Office is satisfied that payments are processed in accordance with law.

2020 Budget Highlights

- An outlay of \$35,000 was budgeted in the Professional Services category to completed audits for the Single Tax Office and the gas card program.

Business Administration

Department Description

The Department of Business Administration is directly responsible for planning, direction and monitoring of departmental activities, both within the Department of Business Administration and throughout the City. The operating divisions of the Department delivering general governmental services include: Administration, Human Resources, Information Technology, and Treasury. The overall function of the Office of Business Administration supports initiatives involving policy formulation, human resource management, accounting support, purchasing, technology support, and fiscal management and major City initiatives. The Department evaluates administrative and

operational functions and reviews business processes, thereby ensuring optimal use of available resources.

The **Bureau of Administration** develops the City's annual budget; implements the Mayor's financial and management policy agenda for departments; and monitors budget performance throughout the year. It also assesses the City's economic environment, forecasts revenues, monitors revenue collections, and evaluates new revenue and expenditure proposals, providing the basis for operational and strategic planning. This bureau is also responsible for the procurement of goods and services for the various City Departments and has proactively initiated major projects within the City. The departmental responsibilities have evolved to include project initiation and management as well as the ongoing financial responsibilities

The **Bureau of Human Resources** provides personnel, payroll, and support functions including benefit administration, recruiting, and hiring services. This office provides support and resolution pertaining to employee issues, staff development, safety initiatives, contract negotiations, and disciplinary matters to ensure compliance with City rules, policies, and procedures. The Department has direct responsibilities with oversight of the City's insurance and workers compensation programs.

The **Bureau of Information Technology** is the central information technology and telecommunications source for all departments within the City of Scranton. With the many technological changes impacting the City operation, the Information Technology department has become the central hub controlling all City operations. The department's value is immeasurable. This department provides project management, business analysis, data network, telephone, application development, software and hardware support and electronically delivered communication services for internal users, as well as the evaluation of new initiatives in this rapidly changing technological environment. Increasingly, this department has become the foundation for all City operations.

The **Bureau of Treasury** collects, reconciles, records, and deposits City revenues; disburses money as required by City rules; manages the City's cash and investments; and acts as the fiscal custodian of all funds received by the City of Scranton. The Department also has had direct oversight responsibilities for the billing and collection of refuse payments although contemplated changes in this program will likely redefine the functions of this department.

2020 Budget Highlights

Bureau of Administration

- The **Bureau of Administration** budget will continue with the current staffing complement.
- The Professional Services budget will decrease with the completion and partial payment for the traffic sign management system. The budget will continue to be expansive because of its collective nature for many related costs associated both current and proposed capital projects. Generally, these costs support related engineering and design services or professional contracts not specifically embedded into the various departmental budgets.
- Increases in health insurance for clerical and nonunion employees are forecast at manageable levels. While the City is self-insured, individual claims may impact the annual costs associated with program delivery. The City continues to implement wellness programs in conjunction with the creation of the Workers Compensation Safety Committee.
- The non-uniform pension contribution will increase by 11% due to adjustments in the City's actuarial requirements following the acceleration of the Minimum Municipal Obligation. The most recent plan valuation was completed in 2019.
- Operating transfers to the Workers Compensation Trust Fund will continue to decrease. The 5.78% decrease follows the decrease by 11.8% in the 2019 budget. This funding requirement occurs annually and is actuarially determined. The City maintains a self funded Workers Compensation program. Favorable recent activity impacted by more effective program management is expected to continue to reduce this cost in coming years.
- Bank fees and charges are more reflective of actual bank account activity and do not incorporate transaction related fees. The City implemented a "sweep" investment program in 2019 in conjunction with the increase, albeit temporary, of market interest rates. The program has generated significant earnings to date.

Bureau of Human Resources

The **Bureau of Human Resources** salary budget was increased in 2016 to include an addition to staff to manage the City's Workers Compensation program. While the City's historic program management had not been viewed favorably by the Commonwealth of Pennsylvania, great strides have been made in cost savings through case settlements undertaken by this position. The position was not filled in 2019. Every effort will be made to find a qualified prospective employee to fill the position as its value has been demonstrated. The Workers Compensation program is self-funded and the prior four-year certification filings have occurred on a timely basis following tardy prior submissions. This addition to

staff has had a critical role in addressing those concerns expressed by the Department of Labor and Industry regarding the effectiveness of the management of the City program. Improvements will continue with safety management and claims administration. As a result of these improvements, the City has engaged the Department of Labor and Industry in 2019 to review the criteria associated with the reserve funding requirements for the program. Negotiations are substantially completed for the release of excess funds into an Other Post-Employment Benefits (OBEB) Trust Fund. This discussion with the Department began in 2015.

- The Professional Services budget includes costs associated with the random drug testing program, safety and wellness programs, legal and arbitration fees associated with Compensation and Heart and Lung cases;
- The stationary/office supplies budget includes costs of equipment acquisitions associated with the departmental safety and environment review as authorized by the City of Scranton Safety Committee;
- Insurance costs are forecast to remain stable with a minor increase in property and casualty rates.

Bureau of Information Technology

The **Bureau of Information Technology** continues to drive the progression of the City through the upgrade of hardware and software in each department. The Department also coordinates efforts to evaluate the delivery of services to the City, such as telephone services. The City completed the upgrade of the financial accounting system software in the second quarter of 2015. The system was last upgraded in 2004. The City of Scranton now has a much greater reliance on technology for the operation of all departments, especially the police department. Technological initiatives are planned in 2019 in the Department of Public Works as well as continued improvement of police services. Prospective improvements will likely occur in the Department of Licenses and Permits following the upcoming departmental evaluation. Technological support has been greatly enhanced through the 2015 addition of the Information Technology Manager.

- The Department had dedicated significant effort to the implementation of the Police Records Management System. The Department is actively supporting this installation of the wireless Law Enforcement Records Management System in conjunction with the upgrade of the County of Lackawanna 911 system. The City was the first municipality in Lackawanna County to install the system;
- The Professional Services and Services and Maintenance fee budgets include costs associated with annual maintenance contracts, CCTV system, and video wall support as well as the up-fitting of technology in the police vehicles. The budget will also support the implementation of GPS services in City vehicles;

- The costs in dues and subscriptions are reflective of an expansion to the full Office 365 suite;
- The Materials and Supplies and Capital Expenditures budgets incorporate the continued need for computer replacement to replace outdated units. The budget also includes funds required to replace servers in City facilities. The City continues to replace outdated servers and network switches. The budget also includes the purchases associated with the fleet management software;
- The telephone system budget supports costs associated with police department body camera usage and improvements in bandwidth in city facilities;
- The training budget will be increased to provide additional staff training to bypass the need to add a network administrator to the budget;
- The capital budget includes costs associated with the replacement of outdated MTD's in police vehicles, additional servers, including those situated in the new Public Safety Building, access control updates, cameras at City facilities, including the parks system, a new central firewall, and another dedicated vehicle for the Department.

Bureau of Treasury

The **Bureau of Treasury** budget is reduced because of the prospective changes to the refuse billing program.

- The Office of Business Administration has assisted with the review of refuse billing and collection options. The City was recipient of services supported by a Commonwealth grant evaluating the structure of the refuse collection program to determine alternate methods of service delivery, specifically a pay-as-you throw or per bag concept. The City is reviewing the viability of a prospective transition to an embedded fee in the real estate tax bill. A further transition in 2021 to a hybrid pay-as-you-throw system to reduce costs both to the City and its residents will be a subsequent program evaluation. Additional reviews are ongoing in an effort to impact costs and efficiencies related to the delivery of the service. The implementation of an electronic recycling program would offer a service uniformly to all real estate tax payers with the advent of the redefined refuse billing protocol. The City will further engage the County to jointly deliver the service;
- The cost associated with the Tax Collection Committee expense is a pro-rated assignment based on an allocation of costs to the other participating Lackawanna County municipalities.

Office of Economic and Community Development

Department Description

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

2020 Budget Highlights

The Department initiatives support many economic development programs and capital improvements undertaken by the City. Departmental salaries are considered non-additions to the General Fund budget and receive federal funding support. Salary increases were included in the budget for Departmental employees.

Department of Licenses, Inspections & Permits

Department Description

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

2020 Budget Highlights

- The continued departmental initiative for 2020 and subsequent years will be the incorporation of automation through the expanded use of options in the City's financial accounting system software. Providing a more user-friendly method of permit issuance and payment will be a critical evaluation component. The Information Technology Department will assist with a system review. Improvements such as changing the payment medium to credit cards has improved convenience;

- The City Planner was assigned to the Department in 2018;
- The Building Demolition line item had been expanded for greater activity in 2019 and will remain elevated;
- The departmental evaluation will be completed in 2020.

Department of Licenses, Inspections & Permits - Buildings

Department Description

The Department of Licenses, Inspections & Permits – Buildings (“Buildings”) provides comprehensive facility management and planning for all City Departments. This department is responsible for the operation and maintenance of City buildings, including City Hall, Police and Fire facilities, including the Public Safety Building, and the Department of Public Works.

2020 Budget Highlights

- The overall budget remains consistent with 2019. City officials will need to contemplate the approach to improvements to the municipal building. More comprehensive improvements were made to the City’s firehouses in the prior two budget years; a comprehensive energy improvement program will be undertaken for the Department of Public Works facility and police department headquarters, and will be coupled with the facility improvements planned for the public safety building. Continued improvements will be made to the City’s firehouses through the ESCO program, principally through lighting improvements.

Department of Law

Department Description

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

2020 Budget Highlights

- Due to the volume of activity in the Office of the Solicitor, including the varied legal issues confronted by the City annually, the department will remove a part-time assistant City solicitor and add two full time solicitors. The staffing complement is consistent with Scranton's peer cities. Since the salary budget in 2018 for a full-time solicitor did not attract candidates, a more reasonable approach to the salary budget for these positions is taken. A Project manager was added to staff to assist in drafting Requests for Proposals and to assist with project monitoring and development. The position was not filled in 2019. The Professional Services budget is consistent with 2019 due to the unknown of filling the two solicitor positions and also to assist with the management of class action lawsuits, which require a specific degree of expertise. It remains unknown at the time of budget submission whether the City will seek to assume the legal responsibilities of the Scranton Sewer Authority.

Public Safety – Scranton Police Department

Department Description

The Scranton Police Department is responsible for the overall management, resource allocation and strategic direction of this component of public safety. This service delivery includes the development, evaluation and implementation of policies, procedures, programs, community initiatives, employee training and recruitment. The Department implements and manages police services for the City. The Department also establishes staffing levels necessary to provide adequate levels of policing. The Department plans, staffs, and implements police responses to major planned and unplanned events, natural disasters, major emergencies, and coordinates with other City departments and law enforcement agencies for such events. The Department is increasingly more technologically oriented which corresponds to the trend in effective public safety management. Costs associated with the many technological initiatives involving each department are reflected throughout the City budget and are specifically coordinated through the Department of Information Technology.

2020 Budget Highlights

- The Departmental budget is expected to increase approximately 3.36%;
- Health care costs are expected to increase by 13.60% due principally to an under-budgeting in 2019;
- The Professional Services and Services and Maintenance budgets are consistent with the increase in the use of designated software and associated maintenance fees;

- Net overtime salary levels are expected to remain consistent with the 2019 budget although the budget does not reflect reimbursements consistent with the 2018 budget;
- The Capital Expenditure budget will increase by \$75,000 to include patrol vehicle purchases, training simulator costs, additional firearms, and costs associated with the Public Safety Building, including plumbing and the paving of the parking lot;
- With the inclusion of the Animal Control budget in overall departmental responsibilities, the City will continue to maintain a more realistic contribution level to the Griffin Pond Animal Shelter which is generally the sole recipient organization of the City's animal control program. The program has stabilized from the time period where the Center had undergone personnel issues. The capital improvement program for the Shelter facility was completed last year. The delivery of animals to the Shelter had reached what may be deemed crisis proportions in 2014, and the City offered no contribution in 2013. The contribution uses an arithmetic calculation based on the number of pets brought to the Shelter from the City and a component of the pet license fee. With a dispersion of responsibilities for the maintenance of the program, funding in this budget will also include allocations to the Veterinary Emergency Referral Center, and, under the non-departmental category, St. Dogs and Cats.

Public Safety – Scranton Fire Department

Department Description

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

2020 Budget Highlights

- The City expects future staffing levels to remain relatively constant without SAFER grant support;
- Health insurance costs are projected to increase by 39% due to under budgeting in 2019;
- The Fire House improvement project has been substantially completed other than some finishing items and the replacement of lighting, which is part of the ESCO project;
- Capital acquisitions were reduced and include the replacement of turnout gear and the finishing items in the firehouses;
- Overtime is expected to be consistent with the 2019 budget;

- Pension costs are expected to increase by 5.00% due to the requirements of the revaluation completed in 2019.

Department of Public Works

Department Description

In 2018, the Department of Public Works was restructured to consist of five bureaus: Administration, Engineering, Highways, Refuse, and Garage; the Bureau of Parks & Recreation was designated as a separate department consistent with City of Scranton historical standards. The Department's responsibilities include year-round roadway maintenance and repair, weekly household trash collection services, design and construction management of streets, bridges, and public buildings, traffic engineering, street lighting and traffic signal maintenance coordination, and office operations and park maintenance.

The **Bureau of Administration** provides overall policy direction, management, and communication for the Department. The bureau coordinates financial initiatives related to the Department, as well as purchasing, and payroll services.

The **Bureau of Engineering** manages all activities involving technical support associated with private development and use of the City's street rights-of-way.

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

The **Bureau of Refuse** provides weekly trash collection services, including large item acceptance. The bureau is also responsible for the City's residential recycling program.

The **Bureau of Garage and Equipment Maintenance** services and procures vehicles and other equipment for the City of Scranton, including the oversight of the parts inventories, tools and other supplies, as well as the City's fuel purchase program.

The **Parks and Recreation Department** is responsible for the oversight and maintenance off the entire City park system; Nay Aug Park is managed by the Scranton Municipal Recreation Authority.

2020 Budget Highlights

Department of Public Works – Administration

- Health insurance costs are projected to increase by 19% due to under-budgeting 2019;
- The Professional Services budget is decreased since the cost of consulting services to complete an energy efficiency evaluation on the Public Works facility will be incorporated into the ESCO lease;
- The flood protection system maintenance line item in 2019 reflects funding received for flood control projects. Those projects should be funded directly by the federal and state agencies. The budget does include a matching amount for a prospective Briggs Street project incorporated into a grant application;

Department of Public Works – Engineering

- The budget is consistent with 2018.

Department of Public Works – Highways

- The budget is consistent with 2019;
- The Capital Expenditures budget was reduced to include only the acquisition dump trucks;
- The roadway resurfacing budget is consistent via a slight reduction to \$850,000 and again will be funded by the City's 2019 Liquid Fuels allocation. Additional funds may be allocated to the paving program through dollars assigned to eligible operating budget costs;

Department of Public Works – Refuse

- The Capital Expenditures budget includes an amount to purchase a refuse packer;
- Recycling includes an amount anticipated to fund an electronic component drop-off program although the program will require much greater evaluation and state Department of Environmental Protection approval.

Department of Public Works – Garage

- The Capital Expenditures budget was funded to continue the acquisition of new garage maintenance equipment;
- The Other Salary budget was funded for the prospective addition of another second shift mechanic.

Department of Parks and Recreation

The **Bureau of Parks & Recreation** provides a broad range of recreational programs and services to the residents of the City of Scranton, as well as maintenance and oversight of the City's parks system. The City's parks system encompasses 28 parks including 7 pools, 2 waterslides, and a dog park. The recent addition is the elevated park adjacent to the 500 Lackawanna Avenue residences. The park system offers many recreational activities to the residents of the City of Scranton. Additionally, the bureau provides logistical support to the many organization sponsored activities held within the geography of the City of Scranton. The rationale for the departmental segregation is based on the general deterioration of the parks system and the significance of projects in process, including improvements to Novembrino Park and the Linden Street Park. Crowley Park improvements were substantially completed in 2019. These projects are presently overseen with assistance by the Office of Business Administration.

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- Capital expenditures are generally a carry-over from the 2019 budget and include a component for funding improvements to the Novembrino Recreation Complex. Other improvements are

contemplated for Connell Park but have not yet reached the design phase. A brush and tree maintenance application is underway at Connell Park.

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

Single Tax Office

Office Description

The Scranton Single Tax Office was created to administer the tax laws of the City of Scranton and the Scranton School District and to provide one single location for residents to conveniently pay various taxes. The Collector of Taxes, an elected official, supervises an office staff which strives to assess and collect all taxes in a fair and equitable manner. The City and School District assume an equal responsibility for the incurred wages and benefits associated with this office. In 2012, Berkheimer Associates began collecting the Wage Tax through an appointment from the Tax Collection Committee as designated under Commonwealth of Pennsylvania Act 32. The Tax office collects:

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

2020 Budget Highlights

- The City and School District are considering a joint request for proposal for a delinquent business privilege and mercantile tax audit discovery and collection program in conjunction with the Single Tax Office. Contracts previously executed by the City and School District for their individual programs have expired;
- Salary increases are included in the budget for office employees based on the additional efforts required to manage changes to the City of Scranton refuse billing and payment program. The City is contemplating the inclusion of a refuse fee in the real estate tax bill;

- The Other Salary budget is funded for the possibility that the Single Tax Office is designated as collector of the Payroll Preparation Tax. The Office would be required to add personnel for the collection of the tax.

Non-Departmental Expenditures

Budget Description

The budget category of Non-Departmental Expenditures includes three distinct components:

- (1) Funding and Contributions for Boards/Commissions/and Non-Profits with City based functions.
- (2) Total principal and interest payments on direct debt obligations of the City, and listed separately, lease payments due during the fiscal year;
- (3) Total Miscellaneous, which includes prior year unencumbered and unpaid bills, court awards, and contingency expenditures.

Boards Commissions and Non-Profits

- The Scranton Plan contribution reinstates a financial commitment to the Plan previously suspended by the City. The 2019 budget included a \$150,000 contribution to assist with promotional activities for the prospective LERTA adjustments and the Opportunity Zone program; and a carryover \$50,000 to fund a matching component to install sidewalks at the Mt. Pleasant development site. The development project has been completed; the remaining component supports the aforementioned initiatives conducted on behalf of the Scranton Plan for the City;
- The Scranton Tomorrow budget is reflective of the City's annual contribution to the organization as Downtown Economic Revitalization Coordinator and as a prelude to the construction of a Business Improvement District. The budget includes an annual operating contribution, a targeted allocation from the Economic Development account, and a component of the University of Scranton allocation. This allocation mix is variable;
- The St. Cats and Dogs budget was maintained to accept any overflow of animal volume which exceeds the capacity of Griffin Pond. The volume of cats has transitioned to a degree from Griffin Pond to St. Cats and Dogs due to those capacity issues. The relationship with both shelter organizations has been effective for the City;

- The Shade Tree Commission budget will remain consistent with the prior year allocation, less the tree planting initiative in the downtown section;
- The City has paid for trail maintenance according to a contract with the Lackawanna Heritage Valley Authority. The funding responsibility is based on an arithmetic formula per each mile of train with the City geography. The budget identifies maintenance responsibilities for 2020;
- The initial budget allocation for the Ethics Commission is included and is consistent with the Civil Service Commission budget;

Total Principal and Interest Payments, Debt Obligations/Lease Payments

The City of Scranton will continue to dedicate a percentage of the real estate tax levy for debt service. The allocation does not include lease payments. The concept was modified from the 2016 budget which included dedicated debt service millage. Because of the complexity of calculating four millage components, the concept was collapsed to the traditional two millage components with a designated percentage for debt service. The 2018 Operating Budget concluded a complete re-profiling of the City's debt structure. In addition to the new debt issues related to the comprehensive parking transaction and the award settlement, the City completely refunded or defeased all remaining higher yielding debt. The only remaining pre-2014 debt series remaining is that of the 2002 Emmaus General Authority variable rate issue, which may be refunded to fixed rate debt if the City receives an investment grade debt rating in 2020 and interest rates increase.

A description of City debt transactions since 2014 follows:

New Debt Issuance Since 2014

Refinancing of 2009 and 2011 Defaulted Parking Loans

Issuer: The Parking Authority of the City of Scranton, Pennsylvania

\$3,828,480 Refunding Revenue Note, Series of 2014

Purpose: To refund, on an interim taxable basis, parking related loans that defaulted in 2012.

Average Rate of the Issue: 6.75% (has since been paid off as planned)

Settlement: December 2014

Pennsylvania Infrastructure Bank Loan

Issuer: The City of Scranton

\$2,420,000 General Obligation Note, Series of 2015

Purpose: (1) Funds for roadway improvements

Combined Average Rate of the Issue: 1.625%

Settlement: 2015

Financing of Judgment

Issuer: The Redevelopment Authority of the City of Scranton

\$29,810,000 Guaranteed Lease Revenue Bonds, Series A of 2016

\$7,920,000 Guaranteed Lease Revenue Bonds, Series AA of 2016 (Taxable)

Purpose: (1) Payments to City employees related to the 2012 Supreme Court Award, approximately \$1.6 million of which was deposited into the City's Pension Funds (negotiated per the Judgment) and (2) Approximately \$5.6 million to refund the outstanding Guaranteed Lease Revenue Bonds, Series of 2008 for interest rate savings

Combined Average Rate of the Issue: 4.56% (Series A: 3.98%) (Series AA: 5.95%)

Settlement: June 28, 2016

Financing of the Stranded Debt Related to the Parking System

Issuer: City of Scranton

\$32,850,000 General Obligation Notes, Series of 2016

Purpose: (1) Finance "stranded" debt related to the Parking System after receipt of the Concession payment, (2) provide approximately \$1.8 million funds for certain fire stations located in the City

Average Rate of the Issue: 3.73%

Settlement: August 30, 2016

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

Issuer: City of Scranton

\$24,620,000 General Obligation Bonds, Series of 2017

Purpose: Refund the Series B of 2003 Bonds for approximately \$1.2 million in interest rate savings

Average Rate of the Issue: 3.63%

Settlement August 31, 2017

Pension Obligation Note, Series 2018

Issuer: City of Scranton

\$22,900,000 General Obligation Pension Note, Series of 2018

Purpose: Prefund the sewer asset sale escrow to accelerate the reduction in the 2018 and 2019 Minimum Municipal Pension Obligation.

Variable, Average Rate of the Issue: LIBOR plus 220 basis points (2.20%) currently 3.981%

Settlement: December 14, 2018

The principal balance is partially offset by the \$22,910,551.56 deposit into the Webster Bank Investment Account. Upon repayment, the City will owe the difference, or net value, based on the spread between the earnings rate and the note rate. The present interest earnings rate is 1.65%.

Bonds Paid Off Since 2014

Parking Related Debt

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

Use of Sewer Proceeds & Other City Funds

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

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

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

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

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

After the most recent refunding transaction, the City was left with an approximate annual debt service payment of \$10.6 million and a relatively short debt portfolio which pays off in 2032- 12 years from now. Over the life of the remaining bonds, the City will pay approximately \$148 million of debt service and its highest interest rate is 5.25%.

To highlight the only anticipated debt transaction impacting the general fund in 2020:

- The Tax Anticipation Note will be issue at approximately the same amount as 2019. The transaction will be completed on a negotiated basis as a private sale with M&T Bank, which is allowed under the Local Government Unit Debt Act. The private placement will yield 2.57%, which is favorable in the current interest rate environment.

Total Miscellaneous, including Contingencies and Unencumbered Expenses

- The Contingency budget is funded for non-budgeted emergencies, or when an individual budget is vastly exceeded due to emergencies;
- Unencumbered expenses are payments carried over from the prior fiscal year which have not been subject to encumbrance;
- The court award budget is expected to fund the remaining Award Settlement payments not resolved by the conclusion of 2019 and any litigation settlements resolved by the Law Department;
- The Veterans Organization budget includes a \$10,000 contribution for Phase II of the Veterans Memorial project. The project is substantially completed;
- The OPEB Trust Fund allocation is based on a recommendation from the City's auditor. The fund would be established for Other Postemployment Benefits, which may include Medicare reimbursements. The Government Finance Officers Association recommends as a best practice that governments prefund their obligations for postemployment benefits other than pensions once it is determined that the employer has incurred a substantial long-term liability, which is the case with the City of Scranton. If funded properly, the City may make long term investments to cover these obligations through a separate trust fund which should, over time, result in a lower total cost for providing postemployment benefits. Other examples of postemployment benefits might include health care or insurance premiums.

The City has received comments from the pension board fund manager in creating the fund. The City anticipates potential funding allocations once the logistics of the Workers Compensation Reserve fund reduction is finalized with the Department of Labor and Industry. The City received a Notice to Proceed letter issued to one of the Trustees dated November 8, 2019;

- The Targeted Expenses Budget will support contractual payment requirements for third party agreements which are performance based. As an example, the analytics and identification program implemented for the Single Tax office for the Business Privilege and Mercantile Tax Program requires a 20% compensation level for all dollars collected resulting from the program. Those dollars are received by the City and 20% of those payments are remitted to the third party. This line item will provide more clarity in identifying those payments;
- The grant match line item was new for 2019 and is based on a list of grants both approved and pending as submitted by the City's grant writer. The list includes at the time of writing:

• Keystone Historic Preservation Grant	\$100,000
• Linden Street Remediation Grant	\$62,500
• LSA Nay Aug Park	\$25,000
• LSA Parking Garage Cameras	\$25,000

- PennDOT MultiModal Grant Ash Street Bridge \$475,800
- DCED Small Water and Sewer Projects Briggs Street \$75,000

The Ash Street Match will be allocated from the 2020 Capital Budget if approved by Council, thereby reducing the amount of the grant match from the operating budget. These funds may be reallocated for grant applications contemplated for 2020.

CITY OF SCRANTON			
2020 OPERATING BUDGET			
EXPENDITURE SUMMARY BY DEPARTMENT			
	2019	2019	2020
	Operating Budget	Through 9/30/2019	Operating Budget
MAYOR	\$	\$	\$
DEPT OF PUBLIC SAFETY BUREAU OF POLICE	24,329,905.50	17,307,889.44	25,134,015.10
DEPT OF PUBLIC SAFETY BUREAU OF FIRE	23,335,390.00	15,372,075.93	24,871,288.17
CITY CLERK/COUNCIL	350,943.14	221,757.38	346,037.56
CONTROLLER	299,888.39	216,036.67	295,155.03
DEPT OF BUSINESS ADMINISTRATION BUREAU OF ADMINISTRATION	8,595,353.49	4,573,481.79	8,116,133.34
DEPT OF BUSINESS ADMINISTRATION BUREAU OF HUMAN RESOURCES	1,583,395.46	1,292,799.52	1,540,313.06
DEPT OF BUSINESS ADMINISTRATION BUREAU OF INFO TECHNOLOGY	1,252,250.00	856,964.48	1,455,250.00
DEPT OF BUSINESS ADMINISTRATION BUREAU OF TREASURY	155,311.98	92,726.10	139,717.88
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF LIPS	1,045,486.55	575,887.22	1,062,404.24
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF BUILDINGS	1,023,322.76	759,454.73	971,179.05
LAW DEPARTMENT	542,112.47	258,514.77	553,000.00
DEPT OF PUBLIC WORKS BUREAU OF ADMINISTRATION	4,781,905.40	2,707,124.11	3,591,118.55
DEPT OF PUBLIC WORKS BUREAU OF ENGINEERING	197,164.08	140,530.46	205,175.13
DEPT OF PUBLIC WORKS BUREAU OF HIGHWAYS	4,151,491.74	1,875,778.43	3,895,891.78
DEPT OF PUBLIC WORKS BUREAU OF REFUSE	4,136,663.42	2,831,169.49	4,519,975.28
DEPT OF PUBLIC WORKS BUREAU OF GARAGES	1,329,276.02	1,035,570.97	1,434,291.17
DEPARTMENT OF PUBLIC WORKS- BUREAU OF PARKS & RECREATION	1,628,274.39	1,135,448.68	1,588,515.06
SINGLE TAX OFFICE	1,095,643.49	876,447.43	1,429,860.93
NON-DEPARTMENTAL	30,057,779.75	21,394,100.19	34,603,395.92
TOTAL OPERATING EXPENDITURES	\$ 110,058,706.66	\$ 73,647,610.82	\$ 115,970,750.73
ECONOMIC & COMMUNITY DEVELOPMENT (NON-ADDITION TO THE BUDGET)	\$ 647,544.47	\$ 524,987.88	\$ 635,912.35

CITY OF SCRANTON
2020 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

	2019	2019	2020
	Operating Budget	(Through 9/30/2019)	Budget
	\$	\$	\$
4010	STANDARD SALARY	28,529,695.51	28,942,958.69
4040	OTHER SALARY	1,079,100.00	923,000.00
4070	LONGEVITY SALARY	1,861,007.77	1,836,788.00
4080	OVERTIME SALARY	1,402,750.00	1,473,750.00
4090	COURT APPEARANCE SALARY	135,000.00	174,400.00
4101	UNIFORM ALLOWANCE	268,120.00	268,860.00
4112	HEALTH INSURANCE - POLICE UNION	5,744,220.06	6,525,933.31
4113	HEALTH INSURANCE - FIRE UNION	4,279,591.00	5,964,788.16
4116	HEALTH INSURANCE - CLERICAL UNION	1,555,980.00	1,608,199.65
4117	HEALTH INSURANCE - NON-UNION	1,620,366.00	1,460,593.87
4118	HEALTH INSURANCE - DPW UNION	1,773,915.00	2,118,394.24
4119	HEALTH INSURANCE - SINGLE TAX OFFICE	702,956.00	966,154.46
4120	LIFE/DISABILITY INSURANCE	346,905.00	346,905.00
4130	I.A.M. PENSION	455,000.00	500,000.00
4140	CITY 10% EARLY RETIREMENT	255,962.95	255,962.95
4150	CITY PENSION	10,808,680.00	11,289,532.00
4170	POLICE EDUCATION ALLOWANCE	60,000.00	50,000.00
4180	SOCIAL SECURITY	921,230.00	1,031,230.00
4190	UNEMPLOYMENT INSURANCE	25,000.00	15,000.00
	TOTAL EMPLOYEE COMPENSATION	\$ 61,825,479.29	\$ 65,752,450.33
4201	PROFESSIONAL SERVICES	1,391,925.81	1,022,500.00
4210	SERVICES & MAINTENANCE FEE	205,050.00	205,000.00
4220	CONTRACTED SERVICES	2,500.00	2,500.00

CITY OF SCRANTON
2020 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

	2019 Operating Budget	2019 (Through 9/30/2019)	2020 Budget
4230	7,950.00	3,928.33	\$ 6,450.00
	PRINTING & BINDING		
4240	34,100.00	34,208.35	\$ 37,625.00
	POSTAGE & FREIGHT		
4250	54,000.00	33,766.15	\$ 50,000.00
	ADVERTISING		
4260	300,000.00	25,794.98	\$ 100,000.00
	RENTAL VEHICLES & EQUIPMENT		
4270	31,263.63	27,552.79	\$ 33,598.48
	DUES & SUBSCRIPTIONS		
4280	7,000.00	5,839.75	\$ 6,750.00
	MISC SERVICES-NOT CLASSIFIED		
4290	21,050.00	14,518.70	\$ 20,450.00
	STATIONERY/OFFICE SUPPLIES		
4301	340,000.00	326,612.54	\$ 350,000.00
	GAS, OIL & LUBRICANTS		
4310	325,000.00	287,802.31	\$ 375,000.00
	EQUIPMENT/VEHICLE REPAIR & MAINT		
4320	180,000.00	144,217.21	\$ 165,250.00
	BUILDING REPAIR-SUPPLY & MAINT		
4330	20,000.00	3,923.43	\$ 10,000.00
	MEDICAL, CHEMICAL & LAB SUPPLIES		
4340	150,000.00	87,074.68	\$ 150,000.00
	CONSTRUCTION-PAVING MATERIAL		
4350	25,000.00	11,870.36	\$ 20,000.00
	PAINT & SIGN MATERIAL		
4360	7,000.00	10,748.19	\$ 17,000.00
	SMALL TOOLS/SHOP SUPPLIES		
4370	48,600.00	5,406.40	\$ 37,500.00
	PARKS & RECREATION SUPPLIES		
4380	30,000.00	7,930.90	\$ 43,500.00
	GUNS & AMMUNITION		
4390	208,600.00	172,518.95	\$ 228,600.00
	MATERIAL/SUPPLIES (MISC)		
4401	109,500.00	55,984.68	\$ 90,500.00
	TIRES		
4410	425,000.00	332,574.82	\$ 475,000.00
	SALT		
4420	21,750.00	4,272.17	\$ 20,500.00
	TRAVEL & LODGING		
4430	6,000.00	494.57	\$ 5,000.00
	AIR PACKS/REHAB SUPPLIES		
4440	200,000.00	180,552.85	\$ 245,000.00
	TELEPHONE		

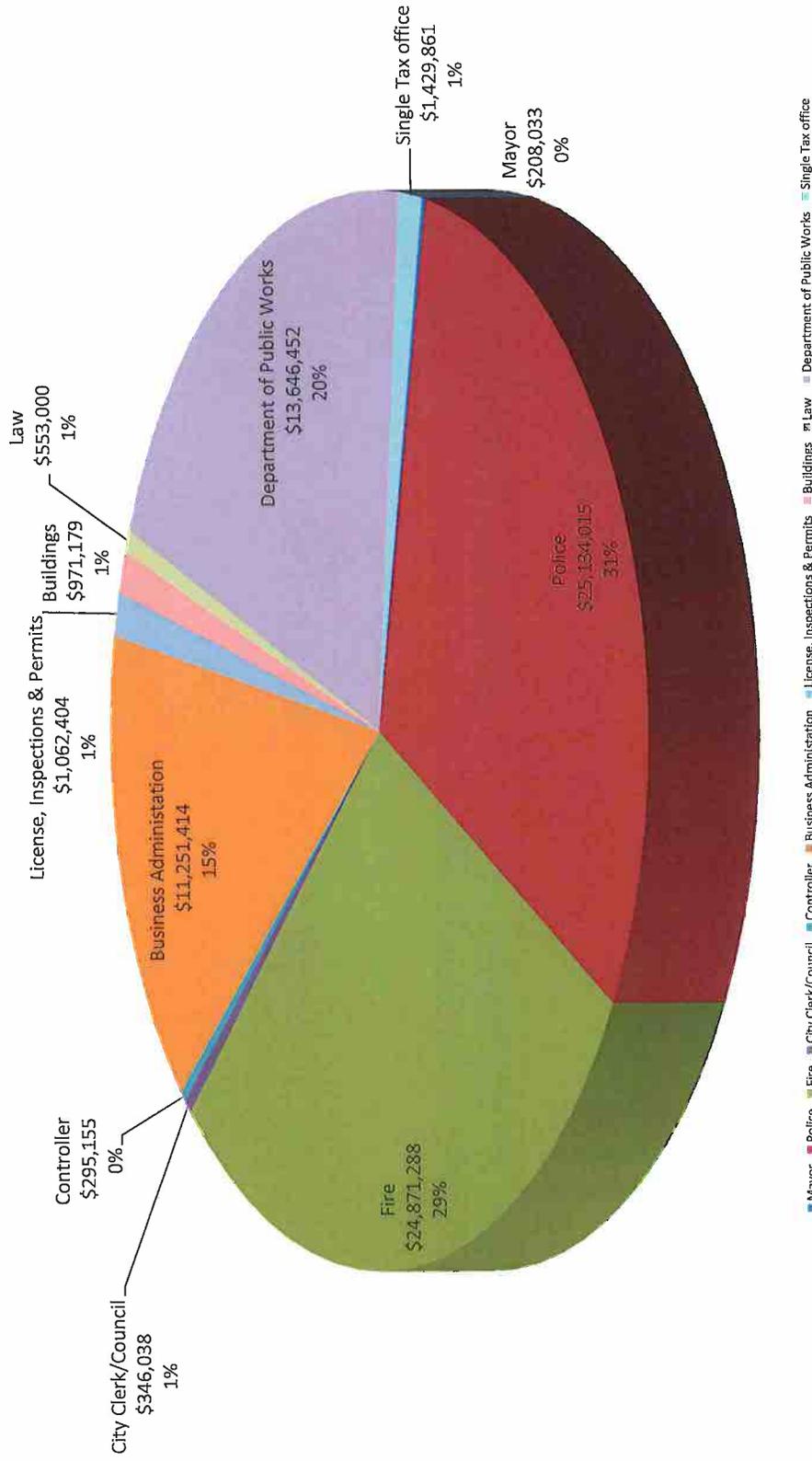
CITY OF SCRANTON
2020 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2019	2019	2020
		Operating Budget	(Through 9/30/2019)	Budget
4450	ELECTRICAL	135,000.00	124,778.22	150,000.00
4445	SEWER CHARGES	-	-	-
4447	PG ENERGY GAS	135,000.00	73,508.22	125,000.00
4448	PAWC-WATER	475,000.00	358,224.76	435,000.00
4460	STREET LIGHTING	200,000.00	142,457.18	230,000.00
4465	BUILDING SUPPLIES	1,000.00	-	750.00
4466	STREET LIGHTING SERVICE / MAINTENANCE	60,000.00	58,909.52	150,000.00
4467	TRAFFIC SIGNAL/ELECTRIC/MAINTENANCE	90,000.00	54,318.10	90,000.00
4470	TRAINING & CERTIFICATION	192,500.00	116,455.11	185,000.00
4480	SELF INSURANCE	110,000.00	20,934.00	95,000.00
4490	LANDFILL	1,300,000.00	1,037,650.74	1,410,000.00
4530	PERFORMING ARTS	20,000.00	15,375.00	17,500.00
4540	SPRING/SUMMER PROGRAM	3,000.00	1,694.00	3,000.00
4550	CAPITAL EXPENDITURES	3,333,000.00	1,744,957.74	2,832,750.00
4551	ROAD RESURFACING	875,000.00	-	850,000.00
4555	RECYCLING	175,000.00	-	350,000.00
4560	EQUIPMENT MAINTENANCE & LEASES	94,000.00	60,994.80	92,500.00
4570	MAINTENANCE OF COMMUNICATION EQUIP	29,750.00	21,510.09	32,750.00
4575	MAINTENANCE-EQUIPMENT	1,000.00	-	1,000.00
4576	MAINTENANCE OF SUPER FUND SIGHT	13,000.00	3,600.00	10,000.00
4580	GENERAL EQUIPMENT	63,814.18	52,535.54	62,500.00
4590	BUILDING DEMOLITION	150,000.00	20,775.00	145,000.00
4630	LIABILITY & CASUALTY INSURANCE	1,175,000.00	1,046,707.59	1,175,000.00

CITY OF SCRANTON
2020 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

	2019 Operating Budget	2019 (Through 9/30/2019)	2020 Budget
4901	7,500.00	5,399.07	7,500.00
6000	5,000.00	3,073.30	2,500.00
6001	500.00	-	500.00
6002	-	-	-
6003	86,976.00	61,970.76	69,370.00
6004	-	-	-
6006	7,500.00	3,730.07	4,750.00
6007	1,973,900.00	486,805.00	250,000.00
6009	3,300,718.00	1,801,600.00	3,109,811.00
6024	11,000.00	89.80	10,000.00
10020-10140	690,000.00	649,567.46	637,000.00
15010-15360	13,019,000.93	7,015,230.25	18,201,845.92
15230-15240	13,215,375.00	12,344,115.91	13,196,250.00
13090,16090-17060	3,133,403.82	1,385,186.57	2,568,300.00
	30,057,779.75	21,394,100.19	34,603,395.92
	\$ 110,058,706.66	\$ 74,808,069.83	\$ 115,970,750.73
4010	647,544.47	524,987.88	635,912.35

Summary of 2020 Expenditures by Department



CITY OF SCRANTON			
2020 OPERATING BUDGET			
BUDGETED EXPENDITURES			
GENERAL FUND			
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019)
		2019 Operating Budget	2020 Operating Budget
Dept. of Public Safety - #11			
Bureau of Police - #71			
4010 01.011.00071.4010	STANDARD SALARY	\$ 10,956,666.44	7,786,259.70
4040 01.011.00071.4040	OTHER SALARY (MISC)	400,000.00	244,088.77
4070 01.011.00071.4070	LONGEVITY SALARY	872,919.00	652,420.38
4080 01.011.00071.4080	OVERTIME SALARY	650,000.00	669,777.04
4090 01.011.00071.4090	COURT APPEARANCE SALARY	135,000.00	139,742.24
4101 01.011.00071.4101	UNIFORM ALLOWANCE	115,850.00	107,730.00
4112 01.011.00071.4112	HEALTH INSURANCE - POLICE UNION	5,744,220.06	5,140,290.17
4120 01.011.00071.4120	LIFE/DISABILITY INSURANCE	150,634.00	109,068.57
4140 01.011.00071.4140	CITY 10% EARLY RETIREMENT	133,030.00	104,332.40
4150 01.011.00071.4150	CITY PENSION	4,073,480.00	1,757,264.37
4170 01.011.00071.4170	POLICE EDUCATION ALLOWANCE	60,000.00	1,001.65
4180 01.011.00071.4180	SOCIAL SECURITY	346,230.00	297,214.04
	TOTAL EMPLOYEE COMPENSATION	\$ 23,638,029.50	\$ 17,009,189.33
4201 01.011.00071.4201	PROFESSIONAL SERVICES	\$ 40,000.00	38,166.20
4210 01.011.00071.4210	SERVICES AND MAINTENANCE FEE	69,000.00	65,546.33
4270 01.011.00071.4270	DUES AND SUBSCRIPTIONS	3,150.00	3,176.20
4280 01.011.00071.4280	MISC SERVICES-NON CLASSIFIED	2,000.00	845.38
4290 01.011.00071.4290	STATIONARY/OFFICE SUPPLIES	2,750.00	2,347.66
4380 01.011.00071.4380	GUNS/AMMUNITION	30,000.00	7,930.90
4390 01.011.00071.4390	MATERIALS/SUPPLIES (MISC)	21,000.00	17,394.37
4420 01.011.00071.4420	TRAVEL AND LODGING	4,500.00	1,222.89
4470 01.011.00071.4470	TRAINING AND CERTIFICATION	50,000.00	45,044.15
4550 01.011.00071.4550	CAPITAL EXPENDITURES	375,000.00	50,793.00
4570 01.011.00071.4570	MAINTENANCE COMMUNICATION EQUIPMENT	7,500.00	4,262.27
6003 01.011.00071.6003	SPCA-ANIMAL CONTROL	86,976.00	61,970.76
	TOTAL OPERATING EXPENDITURES	691,876.00	288,700.11
	BUREAU of POLICE TOTAL	\$ 24,329,905.50	\$ 17,307,889.44
			\$ 25,134,015.10

CITY OF SCRANTON			
2020 OPERATING BUDGET			
BUDGETED EXPENDITURES			
GENERAL FUND			
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019) Operating Budget
Office of the City Clerk/City Council - #20			
4010 01.020.00000.4010	STANDARD SALARY	\$ 233,315.79	170,218.00
4040 01.020.00000.4040	OTHER SALARY (MISC)	1,000.00	-
4070 01.020.00000.4070	LONGEVITY SALARY	3,877.35	-
4080 01.020.00000.4080	OVERTIME SALARY	500.00	-
	TOTAL EMPLOYEE COMPENSATION	\$ 238,693.14	\$ 170,218.00
4201 01.020.00000.4201	PROFESSIONAL SERVICES	\$ 59,000.00	20,608.11
4210 01.020.00000.4210	SERVICES AND MAINTENANCE FEE	15,000.00	11,399.97
4220 01.020.00000.4220	CONTRACTED SERVICES	-	-
4230 01.020.00000.4230	PRINTING AND BINDING	6,250.00	3,928.33
4250 01.020.00000.4250	ADVERTISING	31,500.00	15,345.30
4260 01.020.00000.4260	RENTAL VEHICLES & EQUIPMENT	-	-
4270 01.020.00000.4270	DUES AND SUBSCRIPTIONS	-	-
4290 01.020.00000.4290	STATIONARY/OFFICE SUPPL	500.00	257.67
4420 01.020.00000.4420	TRAVEL AND LODGING	-	-
4550 01.020.00000.4550	CAPITAL EXPENDITURES	-	-
	TOTAL OPERATING EXPENDITURES	\$ 112,250.00	\$ 51,539.38
	DEPARTMENT of CITY CLERK / CITY COUNCIL TOTAL	\$ 350,943.14	\$ 221,757.38
			\$ 244,787.56
			\$ 52,500.00
			15,000.00
			-
			5,750.00
			27,500.00
			-
			-
			500.00
			-
			101,250.00
			\$ 346,037.56

CITY OF SCRANTON			
2020 OPERATING BUDGET			
BUDGETED EXPENDITURES			
GENERAL FUND			
Account Number	Account Description	2019 Operating Budget	2020 Operating Budget
Department of Business Administration - #40			
Bureau of Human Resources - #41			
4010 01.040.00041.4010	STANDARD SALARY	\$ 208,918.11	214,185.71
4040 01.040.00041.4040	OTHER SALARY (MISC)	9,600.00	7,500.00
4070 01.040.00041.4070	LONGEVITY SALARY	3,877.35	3,877.35
4080 01.040.00041.4080	OVERTIME SALARY	-	-
	TOTAL EMPLOYEE COMPENSATION	\$ 222,395.46	\$ 225,563.06
4201 01.040.00041.4201	PROFESSIONAL SERVICES	\$ 170,000.00	130,000.00
4290 01.040.00041.4290	STATIONARY/OFFICE SUPPLIES	1,000.00	750.00
4390 01.040.00041.4390	MATERIALS/SUPPLIES (MISC)	500.00	500.00
4420 01.040.00041.4420	TRAVEL AND LODGING	2,000.00	1,250.00
4470 01.040.00041.4470	TRAINING AND CERTIFICATION	5,000.00	2,500.00
4630 01.040.00041.4630	LIABILITY/CASUALTY INSURANCE	1,175,000.00	1,175,000.00
6006 .01.040.00041.6006	PERSONNEL COST ADJUSTMENT	7,500.00	4,750.00
	TOTAL OPERATING EXPENDITURES	\$ 1,361,000.00	\$ 1,314,750.00
	BUREAU of HUMAN RESOURCES TOTAL	\$ 1,583,395.46	\$ 1,540,313.06

CITY OF SCRANTON			
2020 OPERATING BUDGET			
BUDGETED EXPENDITURES			
GENERAL FUND			
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019)
		Operating Budget	Operating Budget
	Department of Business Administration - #40		
	Bureau of Information Technology - #42		
4010 01.040.00042.4010	STANDARD SALARY	\$ 140,750.00	109,213.23
4040 01.040.00042.4040	OTHER SALARY (MISC)	-	-
4070 01.040.00042.4070	LONGEVITY SALARY	-	-
4080 01.040.00042.4080	OVERTIME SALARY	-	-
	TOTAL EMPLOYEE COMPENSATION	\$ 140,750.00	\$ 109,213.23
			\$ 157,750.00
4201 01.040.00042.4201	PROFESSIONAL SERVICES	\$ 150,000.00	81,565.64
4210 01.040.00042.4210	SERVICES AND MAINTENANCE FEE	100,000.00	24,933.00
4270 01.040.00042.4270	DUES AND SUBSCRIPTIONS	500.00	-
4290 01.040.00042.4290	STATIONARY/OFFICE SUPPLIES	1,000.00	144.75
4390 01.040.00042.4390	MATERIALS/SUPPLIES (MISC)	75,000.00	71,540.18
4420 01.040.00042.4420	TRAVEL AND LODGING	1,000.00	-
4440 01.040.00042.4440	TELEPHONE	200,000.00	180,552.85
4470 01.040.00042.4470	TRAINING AND CERTIFICATION	35,000.00	-
4550 01.040.00042.4550	CAPITAL EXPENDITURES	455,000.00	328,020.03
4560 01.040.00042.4560	EQUIPMENT MAINTENANCE/LEASES	94,000.00	60,994.80
	TOTAL OPERATING EXPENDITURES	\$ 1,111,500.00	\$ 747,751.25
			\$ 1,297,500.00
	BUREAU of INFORMATION TECHNOLOGY TOTAL	\$ 1,252,250.00	\$ 856,964.48
			\$ 1,455,250.00

CITY OF SCRANTON			
2020 OPERATING BUDGET			
BUDGETED EXPENDITURES			
GENERAL FUND			
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019)
		Operating Budget	Operating Budget
Department of Business Administration - #40			
Bureau of Treasury - #43			
4010 01.040.00043.4010	STANDARD SALARY	\$ 118,157.12	82,791.23
4040 01.040.00043.4040	OTHER SALARY (MISC)	0.00	-
4070 01.040.00043.4070	LONGEVITY SALARY	3,654.86	-
4080 01.040.00043.4080	OVERTIME SALARY	-	32.09
	TOTAL EMPLOYEE COMPENSATION	\$ 121,811.98	\$ 82,823.32
4201 01.040.00043.4201	PROFESSIONAL SERVICES	\$ 13,000.00	-
4250 01.040.00043.4250	ADVERTISING	-	-
4290 01.040.00043.4290	STATIONARY/OFFICE SUPPLIES	-	-
4390 01.040.00043.4390	MATERIALS/SUPPLIES (MISC)	15,000.00	6,829.48
4420 01.040.00043.4420	TRAVEL AND LODGING	-	-
4550 01.040.00043.4550	CAPITAL EXPENDITURES	-	-
6000 01.040.00043.6000	TAX AND MISC REFUNDS	5,000.00	3,073.30
6001 01.040.00043.6001	TAX COLLECTION COMMITTEE EXPENSE	500.00	-
	TOTAL OPERATING EXPENDITURES	\$ 33,500.00	\$ 9,902.78
	BUREAU of TREASURY TOTAL	\$ 155,311.98	\$ 92,726.10
	DEPARTMENT of BUSINESS ADMINISTRATION TOTAL	\$ 11,586,310.93	\$ 4,573,481.79

CITY OF SCRANTON				
2020 OPERATING BUDGET				
BUDGETED EXPENDITURES				
GENERAL FUND				
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019)	
			2020 Operating Budget	
	Office of Economic & Community Development (OECD) - #50			
50.00000.4010	STANDARD SALARY	\$ 647,544.47	524,987.88	635,912.35
	OECD DEPARTMENT TOTAL (NON-ADDITION TO BUDGET)	\$ 647,544.47	\$ 524,987.88	\$ 635,912.35

CITY OF SCRANTON				
2020 OPERATING BUDGET				
BUDGETED EXPENDITURES				
GENERAL FUND				
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019)	
			2020 Operating Budget	
Department of Public Works - #80				
Bureau of Administration - #80				
4010 01.080.00080.4010	STANDARD SALARY	\$ 169,193.54	120,329.54	219,919.82
4040 01.080.00080.4040	OTHER SALARY (MISC)	-	-	-
4070 01.080.00080.4070	LONGEVITY SALARY	7,866.86	-	8,054.49
4080 01.080.00080.4080	OVERTIME SALARY	-	6.93	250.00
4118 01.080.00080.4118	HEALTH INSURANCE - DPW UNION	1,773,915.00	1,466,623.02	2,118,394.24
4120 01.080.00080.4120	LIFE/DISABILITY INSURANCE	-	-	-
4130 01.080.00080.4130	I.A.M. PENSION	455,000.00	324,977.87	500,000.00
4180 01.080.00080.4180	SOCIAL SECURITY	350,000.00	290,889.99	450,000.00
	TOTAL EMPLOYEE COMPENSATION	2,755,965.40	2,202,827.35	3,296,618.55
		\$ 10,000.00	186.60	2,500.00
4201 01.080.00080.4201	PROFESSIONAL SERVICES	-	-	-
4270 01.080.00080.4270	DUES AND SUBSCRIPTIONS	2,040.00	1,083.84	1,500.00
4210 01.080.00080.4210	SERVICES & MAINTENANCE FEE	-	-	-
4290 01.080.00080.4290	STATIONARY/OFFICE SUPPL	500.00	-	500.00
4420 01.080.00080.4420	TRAVEL AND LODGING	10,000.00	-	10,000.00
4550 01.080.00080.4550	CAPITAL EXPENDITURES	16,500.00	12,621.32	20,000.00
4570 01.080.00080.4570	MAINT COMMUNICATION EQUIP	13,000.00	3,600.00	10,000.00
4576 01.080.00080.4576	MAINTENANCE SUPER FUND SIGHT	1,973,900.00	486,805.00	250,000.00
6007 01.080.00080.6007	FLOOD PROTECTION SYSTEM MAINTENANCE	\$ 2,025,940.00	\$ 504,296.76	\$ 294,500.00
	TOTAL OPERATING EXPENDITURES	\$ 4,781,905.40	\$ 2,707,124.11	\$ 3,591,118.55
	BUREAU of ADMINISTRATION TOTAL			

CITY OF SCRANTON			
2020 OPERATING BUDGET			
BUDGETED EXPENDITURES			
GENERAL FUND			
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019)
			2020 Operating Budget
Department of Public Works - #80			
Bureau of Engineering - #81			
4010 01.080.00081.4010	STANDARD SALARY	\$ 114,348.77	82,783.80
4040 01.080.00081.4040	OTHER SALARY (MISC)	-	-
4070 01.080.00081.4070	LONGEVITY SALARY	3,965.31	-
4080 01.080.00081.4080	OVERTIME SALARY	4,500.00	5,169.86
4101 01.080.00081.4101	UNIFORM ALLOWANCE	3,000.00	2,039.30
	TOTAL EMPLOYEE COMPENSATION	\$ 125,814.08	\$ 89,992.96
4201 01.080.00081.4201	PROFESSIONAL SERVICES	\$ 69,500.00	50,400.00
4210 01.080.00081.4210	SERVICES & MAINTENANCE FEE	500.00	-
4280 01.080.00081.4280	MISC SERVICES-NOT CLASSIFIED	-	-
4290 01.080.00081.4290	STATIONARY/OFFICE SUPPLIES	100.00	-
4390 01.080.00081.4390	MATERIALS/SUPPLIES (MISC)	250.00	47.50
4470 01.080.00081.4470	TRAINING AND CERTIFICATION	1,000.00	90.00
4550 01.080.00081.4550	CAPITAL EXPENDITURES	-	-
	TOTAL OPERATING EXPENDITURES	\$ 71,350.00	\$ 50,537.50
	BUREAU of ENGINEERING TOTAL	\$ 197,164.08	\$ 140,530.46
			\$ 205,175.13

CITY OF SCRANTON			
2020 OPERATING BUDGET			
BUDGETED EXPENDITURES			
GENERAL FUND			
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019)
Department of Public Works - #80			
Bureau of Refuse - #84			
4010 01.080.00084.4010	STANDARD SALARY	\$ 2,214,426.81	1,637,659.50
4040 01.080.00084.4040	OTHER SALARY (MISC)	1,000.00	3,000.00
4070 01.080.00084.4070	LONGEVITY SALARY	39,916.61	-
4080 01.080.00084.4080	OVERTIME SALARY	160,000.00	137,068.20
4101 01.080.00084.4101	UNIFORM ALLOWANCE	19,320.00	19,320.00
	TOTAL EMPLOYEE COMPENSATION	\$ 2,434,663.42	\$ 1,797,047.70
4260 01.080.00084.4260	RENTAL VEHICLES & EQUIP	-	-
4330 01.080.00084.4330	MEDICAL CHEM. LAB SUP	-	-
4390 01.080.00084.4390	MATERIALS/SUPPL (MISC)	1,000.00	659.85
4420 01.080.00084.4420	TRAVEL AND LODGING	1,000.00	51.20
4490 01.080.00084.4490	LANDFILL	1,300,000.00	1,037,650.74
4550 01.080.00084.4550	CAPITAL EXPENDITURES	225,000.00	(4,240.00)
4555 01.080.00084.4550	RECYCLING	175,000.00	
	TOTAL OPERATING EXPENDITURES	\$ 1,702,000.00	\$ 1,094,121.79
	BUREAU of REFUSE TOTAL	\$ 4,136,663.42	\$ 2,831,169.49
			\$ 4,519,975.28

CITY OF SCRANTON				
2020 OPERATING BUDGET				
BUDGETED EXPENDITURES				
GENERAL FUND				
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019)	
			2020 Operating Budget	
Department of Public Works - #80				
Bureau of Garages - #85				
4010 01.080.00085.4010	STANDARD SALARY	\$ 364,405.11	226,598.67	372,358.74
4040 01.080.00085.4040	OTHER SALARY (MISC)	-	-	45,000.00
4070 01.080.00085.4070	LONGEVITY SALARY	25,510.91	-	26,572.43
4080 01.080.00085.4080	OVERTIME SALARY	25,000.00	20,722.87	25,000.00
4101 01.080.00085.4101	UNIFORM ALLOWANCE	3,360.00	3,255.00	3,360.00
	TOTAL EMPLOYEE COMPENSATION	\$ 418,276.02	\$ 250,576.54	\$ 472,291.17
4201 01.080.00085.4201	PROFESSIONAL SERVICES	-	-	-
4210 01.080.00085.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4220 01.080.00085.4220	CONTRACTED SERVICES	2,500.00	1,675.39	2,500.00
4290 01.080.00085.4290	STATIONARY/OFFICE SUPPL	-	-	-
4301 01.080.00085.4301	GAS, OIL, LUBRICANTS	340,000.00	326,612.54	350,000.00
4310 01.080.00085.4310	EQUIP/VEHICLE REPAIR/MAINT	325,000.00	287,802.31	375,000.00
4360 01.080.00085.4360	SMALL TOOLS/SHOP SUPPL	6,500.00	10,730.14	16,500.00
4390 01.080.00085.4390	MATERIALS/SUPPL (MISC)	49,500.00	42,812.10	49,500.00
4401 01.080.00085.4401	TIRES	108,500.00	55,984.68	90,500.00
4420 01.080.00085.4420	TRAVEL AND LODGING	500.00	-	500.00
4550 01.080.00085.4550	CAPITAL EXPENDITURES	70,000.00	53,978.20	70,000.00
4901 01.080.00085.4901	MAINTENANCE (PREVENTATIVE)	7,500.00	5,399.07	7,500.00
	TOTAL OPERATING EXPENDITURES	\$ 911,000.00	\$ 784,994.43	\$ 962,000.00
	BUREAU of GARAGES TOTAL	\$ 1,329,276.02	\$ 1,035,570.97	\$ 1,434,291.17
	DEPARTMENT of PUBLIC WORKS TOTAL	\$ 14,596,500.66	\$ 8,590,173.46	\$ 13,646,451.91

CITY OF SCRANTON				
2020 OPERATING BUDGET				
BUDGETED EXPENDITURES				
GENERAL FUND				
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019)	
2020 Operating Budget				
Single Tax Office - #90				
4010 01.090.00000.4010	STANDARD SALARY	\$ 388,937.49	285,784.55	414,956.47
4040 01.090.00000.4040	OTHER SALARY (MISC)	-	2,550.00	45,000.00
4080 01.090.00000.4080	OVERTIME SALARY	3,750.00	3,479.90	3,750.00
4119 01.090.00000.4119	HEALTH INSURANCE - SINGLE TAX OFFICE	702,956.00	564,632.98	966,154.46
	TOTAL EMPLOYEE COMPENSATION	\$ 1,095,643.49	\$ 876,447.43	\$ 1,429,860.93
6004 01.090.00000.6004	SINGLE TAX OFFICE AUDIT	-	-	-
	TOTAL OPERATING EXPENDITURES	-	-	-
	SINGLE TAX OFFICE DEPARTMENT TOTAL	\$ 1,095,643.49	\$ 876,447.43	\$ 1,429,860.93

CITY OF SCRANTON				
2020 OPERATING BUDGET				
BUDGETED EXPENDITURES				
GENERAL FUND				
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019)	
			2020 Operating Budget	
NON-DEPARTMENTAL EXPENDITURES - #401				
4299 01.401.10030.4299	ZONING BOARD	\$ 25,000.00	19,581.00	25,000.00
4299 01.401.10060.4299	EVERHART MUSEUM	29,000.00	28,999.98	37,500.00
4299 01.401.10075.4299	SCRANTON PLAN	150,000.00	150,000.00	100,000.00
4299 01.401.10080.4299	SCRANTON TOMORROW	225,000.00	225,000.00	225,000.00
4299 01.401.10110.4299	SHADE TREE COMMISSION	200,000.00	184,241.98	175,000.00
4299 01.401.10120.4299	ST. CATS AND DOGS	10,000.00	7,980.00	10,000.00
4299 01.401.10130.4299	MAYORS 504 TASK FORCE	1,000.00	-	1,000.00
4299 01.401.10140.4299	CIVIL SERVICE COMMISSION	25,000.00	23,264.50	25,000.00
4299 01.401.10150.4299	HUMAN RELATIONS COMMISSION	1,000.00	-	1,000.00
4299 01.401.10155.4299	LHVA TRAIL MAINTENANCE	24,000.00	10,500.00	12,500.00
4299 01.401.10160.4299	ETHICS BOARD	-	-	25,000.00
	TOTAL BOARDS, COMMISSIONS, NON-PROFIT CONTRIBUTIONS	\$ 690,000.00	\$ 649,567.46	\$ 637,000.00
4299 01.401.15230.4299	TAN SERIES	\$ 12,750,000.00	12,344,115.91	\$ 12,750,000.00
4299 01.401.15240.4299	TAN SERIES INTEREST	465,375.00	-	446,250.00
4299 01.401.15310.4299	OPER TSF TO DEBT SVC-STREET LIGHTING	525,000.00	425,000.00	\$ 452,541.66
4299 01.401.15320.4299	OPER TSF TO DEBT SVC-GUARANTEED ENERGY SAVINGS	144,997.96	108,748.47	156,894.74
4299 01.401.15324.4299	OPER TSF TO DEBT SVC-FDM REVOLVING AID LOAN	100,000.00	100,000.00	100,000.00
4299 01.401.15328.4299	OPER TSF TO DEBT SVC-2016 REDEVELOPMENT AUTHORITY SERIES AA	883,725.00	149,362.50	\$ 888,012.50
4299 01.401.15331.4299	OPER TSF TO DEBT SVC-SERIES OF 2019/2020 GO BONDS BUILDING	1,000.00	-	1,000.00
4299 01.401.15332.4299	OPER TSF TO DEBT SVC-SERIES OF 2017 GENERAL OBLIGATION REFUNDING	3,231,000.00	3,231,000.00	\$ 3,231,000.00
4299 01.401.15333.4299	OPER TSF TO DEBT SVC-2018 TAXABLE SERIES	1,208,252.22	512,587.79	\$ 6,559,450.00
4299 01.401.15338.4299	OPER TSF TO DEBT SVC-2016 REDEVELOPMENT AUTHORITY SERIES A	3,614,000.00	722,000.00	\$ 3,620,500.00
4299 01.401.15339.4299	OPER TSF TO DEBT SVC-SERIES OF 2016 GENERAL OBLIGATION NOTES	1,875,250.00	815,125.00	\$ 1,878,000.00
	TOTAL PRINCIPAL AND INTEREST, LOANS	\$ 24,799,600.18	\$ 18,407,939.67	\$ 30,083,648.90
4299 01.401.15329.4299	OPER TSF TO DEBT SVC-LEASE OF REFUSE PACKERS	218,147.96	218,147.96	218,147.96
4299 01.401.15330.4299	OPER TSF TO DEBT SVC-LEASE OF KME ENGINE #4	49,849.00	49,849.00	\$ 49,849.00
4299 01.401.15334.4299	OPER TSF TO DEBT SVC-LEASE OF JOHN DEERE WHEEL LOADER	25,851.02	25,851.02	\$ 25,851.02
4299 01.401.15335.4299	OPER TSF TO DEBT SVC-LEASE OF LAW ENFORCEMENT MGMT SYSTEM	219,557.60	-	\$ -
4299 01.401.15336.4299	OPER TSF TO DEBT SVC-REPUBLIC LEASE OF TURNOUT GEAR	-	80,000.00	\$ -
4299 01.401.15337.4299	OPER TSF TO DEBT SVC-ESCO LEASE BUILDING	100,000.00	-	\$ 100,000.00
4299 01.401.15340.4299	OPER TSF TO DEBT SVC-LEASE FORD TRUCKS 2016	53,925.94	53,925.94	\$ 53,925.94
4299 01.401.15341.4299	OPER TSF TO DEBT SVC-PIB LOAN	244,811.66	-	\$ 244,811.66
4299 01.401.15342.4299	OPER TSF TO DEBT SVC-LEASE STREET LIGHTING	421,476.00	421,476.00	\$ 429,767.00
4299 01.401.15343.4299	2018 AERIAL PLATFORM TRUCK LEASE	102,156.57	102,156.57	\$ 102,156.57
4299 01.401.15344.4299	OPER TSF TO DEBT SVC-M&T LEASE REFUSE PACKERS	-	-	\$ 89,937.87
	TOTAL LEASE PAYMENTS	\$ 1,435,775.75	\$ 951,406.49	\$ 1,314,447.02
	TOTAL INTEREST & DEBT SERVICE	\$ 26,234,375.93	\$ 19,359,346.16	\$ 31,398,095.92
4299 01.401.13080.4299	CONTINGENCY	596,904.82	-	400,000.00
4299 01.401.13100.4299	OECD CONTINGENCY	150,000.00	155,502.94	244,000.00

CITY OF SCRANTON				
2020 OPERATING BUDGET				
BUDGETED EXPENDITURES				
GENERAL FUND				
Account Number	Account Description	2019 Operating Budget	2019 (Through 9/30/2019) Operating Budget	
			2020 Operating Budget	
4299 01.401.16090.4299	UNENCUMBERED EXPENSES PRIOR YEAR OBLIGATIONS	375,000.00	246,749.92	300,000.00
4299 01.401.16270.4299	COURT AWARDS	725,000.00	357,839.25	500,000.00
4299 01.401.17020.4299	VETERAN'S ORGANIZATION	50,000.00	50,000.00	10,000.00
4299 01.401.17040.4299	OPEB TRUST FUND	100,000.00	-	50,000.00
4299 01.401.17060.4299	TRIPP PARK COMMUNITY CENTER	1,000.00	1,000.00	1,000.00
4299 01.401.17080.4299	TARGETED EXPENSES - REVENUE PASS THROUGH ACCOUNT	275,000.00	-	300,000.00
4299 01.401.17100.4299	GRANT MATCH	860,499.00	574,094.46	763,300.00
	TOTAL UNPAID BILLS / COURT AWARDS / MISC	\$ 3,133,403.82	\$ 1,385,186.57	\$ 2,568,300.00
	TOTAL NON-DEPARTMENTAL EXPENDITURES	\$ 30,057,779.75	\$ 21,394,100.19	\$ 34,603,395.92
	TOTAL GENERAL FUND EXPENDITURES	\$ 110,058,706.66	\$ 71,405,120.72	\$ 115,970,750.73

The first part of the paper discusses the importance of the
 Journal of Applied Behavior Analysis (JABA) in the
 field of behavior analysis. It highlights the journal's
 commitment to publishing high-quality research and
 its role in advancing the science of behavior.

The second part of the paper reviews recent research
 findings in the area of behavior analysis. This
 includes studies on the effectiveness of behavior
 modification techniques, the role of reinforcement,
 and the impact of environmental factors on behavior.

The third part of the paper discusses the implications
 of these findings for practice. It emphasizes the
 need for evidence-based interventions and the
 importance of individualized treatment plans.

Finally, the paper concludes with a call to action
 for the field of behavior analysis. It encourages
 researchers to continue to explore new and
 innovative ways to apply behavior analysis to
 improve the lives of individuals with behavioral
 challenges.

Office of the Mayor - #10	2019		2020	
	Total	#	Total	#
POSITION/TITLE				
MAYOR	\$ 75,000.00	1	\$ 75,000.00	1
CONFIDENTIAL SECRETARY	\$ 39,085.00	1	\$ 40,085.00	1
ADMINISTRATIVE ASSISTANT	\$ 30,000.00	1	\$ 31,000.00	1
Department of the Mayor Total	\$ 144,085.00	3	\$ 146,085.00	3

Department of Public Safety - #11 Bureau of Police - #71	2019		2020	
	Total	#	Total	#
SUPERINTENDENT OF POLICE	\$ 100,333.81	1	\$ 102,605.12	1
DEPARTMENT CAPTAIN	\$ 92,763.73	1	\$ 94,863.73	1
LIEUTENANT OF DETECTIVES	\$ 85,765.60	1	\$ 87,707.15	1
LIEUTENANT - ADMINISTRATIVE	\$ 82,466.90	1	\$ 84,333.71	1
LIEUTENANTS	\$ 247,400.62	3	\$ 253,001.13	3
SUPERVISOR - NARCOTICS DIVISION	\$ 79,295.30	1	\$ 81,090.35	1
FIRE MARSHALL	\$ 79,295.30	1	\$ 81,090.42	1
DETECTIVE SERGEANT	\$ 317,181.20	4	\$ 324,361.68	4
DETECTIVES	\$ 1,219,924.96	16	\$ 1,247,541.12	16
SERGEANTS-TRAINING	\$ 152,490.62	2	\$ 155,942.64	2
SERGEANTS	\$ 1,143,679.65	15	\$ 1,169,569.80	15
JUVENILE PATROLMEN	\$ 293,250.84	4	\$ 299,889.76	4
CORPORALS	\$ 575,449.00	8	\$ 576,710.80	8
REGULAR PATROLMEN	\$ 6,032,589.10	89	\$ 5,732,866.47	89
SCHOOL RESOURCE OFFICERS 1/2 FUNDED BY SSD (6 OFFICERS) Neighborhood Police Officers Paid by OECD (4 in 2019)	\$ *		\$ *	
	\$ (274,853.00)	(4)	\$ (247,520.35)	(4)
SUBTOTAL POLICE OFFICERS	10,227,033.63	143	10,044,053.53	143
ANIMAL CONTROL OFFICER (a)	59,113.30	2	60,117.03	2
SIT CLERKS	537,334.80	15	550,850.86	15
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	38,773.68	1	39,748.92	1
GRANT MANAGER/SIT CLERK	49,151.22	1	50,387.75	1
SIT CLERK/CRIMINAL INFORMATION SPECIALIST	45,259.80	1	46,398.43	1
Subtotal - Administrative Support	670,519.50	18	687,385.96	18
Bureau of Police Total	\$ 10,956,666.44	163	\$ 10,790,552.79	163

* Scranton School District Reimburses the City for salaries & healthcare of 6 officers based on hours spent in the Schools.
(a) Animal Control Officer is 1 full-time & 1 part-time

Department of Public Safety - #11		2019		2020	
Bureau of Fire - #78		Total	#	Total	#
POSITION/TITLE					
CHIEF/EMERGENCY MANAGEMENT COORDINATOR	\$ 84,728.11	1	84,728.11	1	84,728.11
DEPUTY CHIEF	\$ 92,911.93	1	92,911.93	1	93,841.06
ASST. CHIEF	\$ 268,015.19	3	268,015.19	3	270,695.37
ADMIN. CAPTAIN	\$ 82,598.37	1	82,598.37	1	83,424.36
CAPTAIN	\$ 991,180.44	17	991,180.44	17	1,251,365.36
LIEUTENANT	\$ 1,111,901.13	17	1,111,901.13	17	1,283,451.65
CHAUFFEUR	\$ 2,443,738.75	36	2,443,738.75	36	2,236,784.73
FIRE INSPECTOR	\$ 171,804.61	2	171,804.61	2	173,522.66
FIRE PREVENTION OFFICER	\$ 85,902.30	1	85,902.30	1	86,761.33
PRIVATE	\$ 4,545,295.34	43	4,545,295.34	43	4,620,414.09
MASTER MECHANIC	\$ 85,902.30	1	85,902.30	1	86,761.33
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	\$ 38,773.68	1	38,773.68	1	39,748.92
Bureau of Fire Total	\$ 10,002,752.16	124	\$ 10,311,498.97	139	

POSITION/TITLE	2019		2020	
	Total	#	Total	#
Office of City Clerk/City Council - #20				
CITY COUNCIL	\$ 62,500.00	5	62,500.00	5
CITY CLERK	\$ 50,220.00	1	54,220.00	1
EXECUTIVE ASSISTANT	\$ 38,773.47	1	40,312.94	1
CONFIDENTIAL SECRETARY	\$ 35,822.32	1	36,723.33	1
LEGISLATIVE LEGAL ADVISOR (a)	\$ 46,000.00	1	46,000.00	1
Department of City Clerk / City Council Total	\$ 233,315.79	9	\$ 239,756.27	9
(a) No health care benefits				

City Controller - #30		2019		2020	
Roseann Novembrino, City Controller		Total	#	Total	#
POSITION/TITLE					
CITY CONTROLLER	\$	40,000.00	1	40,000.00	1
SOLICITOR TO CONTROLLER	\$	25,092.00	1	25,092.00	1
CONFIDENTIAL SECRETARY/ASSISTANT	\$	32,671.00	1	33,671.00	1
DEPUTY CONTROLLER/ADMIN.	\$	39,737.00	1	43,737.00	1
ADMINISTRATIVE ASSISTANT IV -INTERNAL AUDITOR *	\$	39,794.90	1	35,696.39	1
PROGRAM MONITOR	\$	34,077.00	1	35,077.00	1
PERFORMANCE AUDITOR	\$	39,237.00	1	39,737.00	1
Department City Controller Total	\$	250,608.90	7	\$ 253,010.39	7

Department of Business Administration - #40		2019		2020	
Bureau of Administration - #40		Total	#	Total	#
POSITION/TITLE					
BUSINESS ADMINISTRATOR	\$	95,000.00	1	95,000.00	1
FINANCE MANAGER/ASST. BUSINESS ADMINISTRATOR	\$	60,900.00	1	74,900.00	1
SENIOR ACCOUNTANT	\$	38,900.00	1	40,900.00	1
STAFF ACCOUNTANT	\$	38,500.00	1	41,000.00	1
FINANCIAL ANALYST	\$	48,961.77	1	50,193.48	1
ADMINISTRATIVE ASSISTANT III- ACCOUNTS PAYABLE CLERK *	\$	38,773.47	1	34,780.38	1
ADMINISTRATIVE ASSISTANT IV -PURCHASING CLERK	\$	39,794.90	1	40,795.92	1
Bureau of Administration Total		360,830.14	7	377,569.78	7

Department of Business Administration - #40		2019		2020	
Bureau of Human Resources - #41		Total	#	Total	#
POSITION/TITLE					
HUMAN RESOURCES DIRECTOR	\$	56,000.00	1	58,250.00	1
ADMINISTRATIVE ASSISTANT I-BENEFITS COORDINATOR	\$	35,822.32	1	36,723.36	1
ADMIN ASSISTANT III- PAYROLL CLERK	\$	38,773.47	1	39,988.99	1
ADMINISTRATIVE ASSISTANT I-CLERICAL FLOATER	\$	35,822.32	1	36,723.36	1
WORKER'S COMPENSATION PROGRAM MANAGER	\$	42,500.00	1	42,500.00	1
Bureau of Human Resources Total		208,918.11	5	214,185.71	5

Department of Business Administration - #40		2019		2020	
Bureau of Information Technology - #42		Total	#	Total	#
POSITION/TITLE					
DIRECTOR OF INFORMATION TECHNOLOGY	\$	54,100.00	1	61,100.00	1
INFORMATION TECHNOLOGY MANAGER	\$	42,900.00	1	47,900.00	1
NETWORK SYSTEMS ASSISTANT	\$	43,750.00	1	48,750.00	1
Bureau of Information Technology Total		140,750.00	3	157,750.00	3

Department of Business Administration - #40		2019		2020	
Bureau of Treasury - #43		Total	#	Total	#
POSITION/TITLE					
CITY TREASURER	\$ 45,060.00	1	47,560.00	1	
ADMINISTRATIVE ASSISTANT II- CASHIER	\$ 36,548.56	1	37,468.26	1	
ADMINISTRATIVE ASSISTANT II - ASSISTANT CASHIER	\$ 36,548.56	1	32,784.76	1	
Bureau of Treasury Total	\$ 118,157.12	3	\$ 117,813.02	3	
Department of Business Administration Total	\$ 828,655.37	18	\$ 867,318.51	18	

Office of Economic and Community Development - #50		2019		2020	
Bureau of Administration		Total	#	Total	#
POSITION/TITLE					
EXECUTIVE DIRECTOR		\$ 52,152.00	1	53,152.00	1
DEPUTY DIRECTOR		\$ 44,500.00	1	48,500.00	1
DIRECTOR OF FINANCE & COMPLIANCE		\$ 43,000.00	1	44,000.00	1
DIRECTOR OF HOUSING/ADA COMPLIANCE		\$ 36,991.00	1	37,991.00	1
SOLICITOR		\$ 52,500.00	1	52,500.00	1
ADMINISTRATIVE ASSISTANT III-FINANCIAL ANALYST		\$ 38,773.47	1	40,749.00	1
HOUSING SPECIALIST		\$ 36,000.00	1	37,000.00	1
ADMINISTRATIVE ASSISTANT		\$ -	1	-	1
PUBLIC SERVICE/ESG SPECIALIST *		\$ 29,500.00	1	30,500.00	1
EQUAL OPPORTUNITY SPECIALIST *		\$ 43,000.00	1	44,000.00	-
Bureau of Administration Total		\$ 376,416.47	10	\$ 388,392.00	9
	non-addition to budget			non-addition to budget	
*Construction/ADA Specialist & Economic Development/Relocation Specialist position became Housing Specialist					
*Economic Development/Relocation Specialist position became Administrative Assistant					
Office of Economic and Community Development - #50		2019		2020	
Bureau of Neighborhood Police - #515		Total	#	Total	#
POSITION/TITLE					
NEIGHBORHOOD POLICE OFFICERS		\$ 271,128.00	4	247,520.35	4
Bureau of Neighborhood Police Total		\$ 271,128.00	4	\$ 247,520.35	4
OECD Department Total		\$ 647,544.47	14	\$ 635,912.35	13
	non-addition to budget			non-addition to budget	

Dept. of Licenses, Inspections & Permits - #51		2019		2020	
Bureau of Licenses, Inspections & Permits - #51		Total	#	Total	#
POSITION/TITLE					
DIRECTOR		\$ 46,760.00	1	50,760.00	1
Deputy Director		\$ 42,535.00	1	46,635.00	1
ADMINISTRATIVE ASSISTANT I- PERMIT CLERK		\$ 71,644.64	2	73,446.66	2
ELECTRICAL INSPECTOR		\$ -	-	-	-
PLUMBING INSPECTOR		\$ -	-	-	-
MECHANICAL INSPECTOR		\$ 40,589.59	1	41,610.51	1
WEIGHTS & MEASURES		\$ 39,653.13	1	40,650.69	1
ADMINISTRATIVE ASSISTANT I		\$ 35,822.32	1	36,723.33	1
ENFORCER OF LICENSES		\$ 39,653.13	1	40,650.69	1
ZONING OFFICER/CODE ENFORCER		\$ 37,500.00	1	37,500.00	1
CONFIDENTIAL SECRETARY/ZONING/PLANNING		\$ 30,000.00	-	30,000.00	1
HOUSING INSPECTORS		\$ 198,265.65	5	203,253.45	5
HOUSING/HEALTH INSPECTOR		\$ 39,653.13	1	40,650.69	1
RENTAL REGISTRATION ASSISTANT/housing inspector		\$ 79,306.26	2	81,301.38	2
CITY PLANNER		\$ 45,624.00	1	56,623.88	1
HEALTH INSPECTOR		\$ 39,653.13	1	40,650.69	1
Bureau of Licenses, Inspections & Permits Total		\$ 786,660.00	19	\$ 820,456.97	20

Dept. of Licenses, Inspections & Permits - #51		2019		2020	
Bureau of Buildings - #82		Total	#	Total	#
POSITION/TITLE					
MAINTENANCE	\$ 39,653.13	1	40,650.69	1	
JANITOR	\$ 73,099.66	2	70,253.05	2	
Bureau of Buildings Total	\$ 112,752.79	3	\$ 110,903.74	3	
Department of Licenses, Inspections & Permits Total	\$ 899,412.79	22	\$ 931,360.71	23	

Law Department - #60		2019		2020	
POSITION/TITLE	Total	#	Total	#	
CITY SOLICITOR	\$ 69,500.00	1	74,500.00	1	
FIRST ASSISTANT CITY SOLICITOR (full time)	\$ -	-	60,000.00	-	
ASSISTANT CITY SOLICITOR	\$ 35,000.00	1	60,000.00	1	
ASSISTANT CITY SOLICITOR	\$ 35,000.00	1	10,000.00	1	
PROJECT MANAGER	\$ 35,000.00	-	35,000.00	1	
TAX OFFICE SOLICITOR	\$ 25,000.00	-	-	1	
CONFIDENTIAL SECRETARY	\$ 34,615.38	1	36,000.00	1	
CONFIDENTIAL SECRETARY	\$ 39,997.09	1	42,000.00	1	
Department of Law Total	\$ 274,112.47	5	\$ 317,500.00	7	

Department of Public Works - #80		2019		2020	
Bureau of Administration - #80		Total	#	Total	#
POSITION/TITLE					
DIRECTOR		\$ 54,375.00	1	57,375.00	1
RECYCLING COORDINATOR		\$ 36,249.95	1	36,999.95	1
FLEET COORDINATOR		-		45,000.00	
ADMINISTRATIVE ASSISTANT IV		\$ 39,794.90	1	40,795.95	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK		\$ 38,773.68	1	39,748.92	1
Bureau of Administration Total		\$ 169,193.54	4	\$ 219,919.82	4

Department of Public Works - #80 Bureau of Engineering - #81	2019		2020	
	Total	#	Total	#
PAVE CUT INSPECTOR	\$ 39,653.13	1	40,650.62	1
FLOOD CONTROL PROJECT COORDINATOR	\$ 28,999.98	1	28,999.98	1
FLOOD CONTROL MAINTENANCE	\$ 45,695.66	1	46,609.47	1
Bureau of Engineering Total	\$ 114,348.77	3	\$ 116,260.07	3

Department of Public Works - #80		2019		2020	
Bureau of Highways - #83		Total	#	Total	#
POSITION/TITLE					
HEAVY EQUIPMENT OPERATOR/CRAFTSMEN	\$ 94,173.58	2	96,056.90	2	
HEAVY EQUIPMENT OPERATOR/LEADER	\$ 188,347.16	4	192,113.80	4	
CHAUFFEUR	\$ 323,635.44	7	330,107.86	7	
REPAIRMAN	\$ 319,184.78	7	278,957.94	6	
WATCH PERSON		-	46,609.47	1	
DISPATCHER (2nd shift)	\$ 45,695.66	1	46,609.47	1	
MAINTENANCE/CRAFTSMAN LEADER	\$ 47,520.02	1	48,470.24	1	
TREE TRIMMER	\$ 47,086.79	1	48,028.45	1	
SWEEPER OPERATOR/CHAUFFEUR	\$ 46,685.38	1	47,618.90	1	
STONE-BRICK LAYER/MASON	\$ 46,477.68	1	47,407.15	1	
TRAFFIC/SIGN MAINTENANCE	\$ 85,369.62	2	96,268.74	2	
Bureau of Highways Total	\$ 1,244,176.11	27	\$ 1,278,248.92	27	

Department of Public Works - #80		2019		2020	
Bureau of Refuse - #84		Total	#	Total	#
POSITION/TITLE					
FOREMAN LEAD	\$ 47,087.30	1	47,087.30	1	1
FOREMAN ASSISTANT	\$ 45,000.00	1	47,000.00	1	1
OPERATOR LEADER	\$ 612,128.27	13	624,369.85	13	13
COLLECTOR LEADER	\$ 45,581.52	1	47,183.97	1	1
COLLECTOR	\$ 1,230,701.04	27	1,255,310.70	27	27
DISPATCHER	\$ 45,581.52	1	46,492.99	1	1
RECYCLING CHAUFFEUR	\$ 188,347.16	4	192,113.80	4	4
Bureau of Refuse Total	\$ 2,214,426.81	48	\$ 2,259,558.61	48	48

POSITION/TITLE	2019		2020	
	Total	#	Total	#
AUTO REPAIRMAN	\$ 95,040.04	2	96,940.48	2
EQUIPMENT / VEHICLE MAINTENANCE	\$ 47,520.02	1	48,470.24	1
TIRE-EQUIPMENT REPAIR/HELPER	\$ 46,083.06	1	47,004.67	1
PARTS MANAGER/AUTO REPAIR/PA STATE VEHICLE INSPECTOR	\$ 46,785.74	1	47,721.44	1
MOTOR VEHICLE REPAIR	\$ 42,992.09	1	44,073.97	1
MECHANIC	\$ 42,992.09	1	44,073.97	1
MECHANIC DIESEL	\$ 42,992.09	1	44,073.97	1
Bureau of Garages Total	\$ 364,405.11	8	\$ 372,358.74	8
Department of Public Works Total	\$ 4,106,550.34	90	\$ 4,246,346.16	90

Single Tax Office - #90 (a)		2019		2020	
POSITION/TITLE	Total	#	Total	#	
COLLECTOR OF TAXES	\$ 26,650.00	1	26,650.00	1	
CONTROLLER	29,500.00	1	29,500.00	1	
LEAD CASHIER	20,566.31	1	23,066.30	1	
CASHIER	19,476.12	1	21,976.12	1	
CASHIER	19,476.12	1	21,976.12	1	
LEAD AUDITOR	21,111.40	1	21,976.12	1	
LEAD CLERK	19,476.12	1	21,976.12	1	
LEAD AUDITOR	21,111.40	1	23,611.40	1	
LEAD AUDITOR	21,111.40	1	23,611.40	1	
AUDITOR (b) (Cashier)	38,952.24	1	41,452.24	1	
CLERK	18,385.94	1	20,885.94	1	
AUDITOR	19,476.12	1	21,976.12	1	
AUDITOR	20,364.90	1	22,864.90	1	
CLERK	19,464.80	-	14,025.21	1	
CLERK	15,439.50	1	20,885.94	1	
AUDITOR	18,877.78	1	14,025.21	1	
CLERK	18,385.94	1	20,885.94	1	
LEAD AUDITOR	21,111.40	1	23,611.39	1	
Single Tax Office Department Total	\$ 388,937.49	17	\$ 414,956.47	18	

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

(b) Full Time City employee

	2019		2020	
	Total	#	Total	#
Total City of Scranton Budgeted Payroll (a)	\$ 28,529,695.51	467	\$ 28,942,958.69	487
(a) Does not include OECD Payroll				

GRA Consulting

September 23, 2019

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

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

Dear Mr. Bulzoni:

Gary R. Abramson, Casualty Actuarial Services ("GRA Consulting") has been retained by The City of Scranton to evaluate outstanding losses for the City's workers' compensation self-insurance program as of August 31, 2019. 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, 2019 to be \$16,698,980. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 2.25 percent.

This is a decrease of approximately \$900,000 over the prior report. The predominant impacts were threefold:

1. During the previous twelve months, the self-insured program paid out \$2,252,389 in claims and related expenses, while the reported losses increased by approximately \$1,430,395 over the same time frame. This implies a decrease in the outstanding losses for the City's self-insured program of approximately \$822,000 for policy years up through and including 2018/19.
2. The overall improving results were negatively impacted by a three quarter point decrease in the discount rate from 3.0% to 2.25%, which resulted in an approximate \$800,000 hit when discounting the outstanding obligations of the City, and

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

Mr. David Bulzoni
 9/23/2019
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3. The continued utilization of loss development factors based upon the experience of the current TPA PMA. These new PMA tables and resultant development factors were weighted 60/40 with the City's pre-2012 factors prior to weighting that result with those of the Bureau of WC. There were minor changes when compared to prior results.

The goal is to phase out the older pre-2012 City development tables over the next year or two and rely exclusively on a PMA & Bureau weighted factors only.

Exhibit 5 details the level of anticipated, expected claims and claims expense expenditures for the 2020 calendar year, which total \$2,693,209. This is approximately \$225,000 less than the prior review. This is impacted by the improving results of some of the more recent program years' experience.

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

The Bureau's position continues to be that the estimated ultimate losses used in Exhibit 5 to project the upcoming cash payouts in 2020 be gross of any reinsurance recoverable. As an example of the impact of this position on projecting future outlays, we have estimated that this position results in an overstatement of the expected cash payout during 2019 for the Wilding claim alone of approximately \$65,000.

Finally, as outlined in Table A, combining the expected claims to be paid in 2020 with the other expenses of the Fund as provided by the Business Administration staff, the total expenditures to the Fund for 2020 are anticipated to be \$3,109,811.

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 included in a separate cover within this mailing.

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 23, 2019

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, 2019 to be \$16,698,980. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 2.25 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, 2020. It includes estimates of the cost of claims and claim expense payments (gross of any anticipated reinsurance recoveries), claims administrative costs, general self-insurance costs and the Trust Fund operating expenses. The development of the claims liability expenses is explained within the attached synopsis; otherwise the expenses associated with 2020 are as estimated by The City based upon expected outlays. As displayed within this table, the projected annual expenditures for calendar year 2020 for all categories combined is \$3,109,811.

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_SMR_8.31.19.DOC
 cc: David Bulzoni, 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 2020**

<u>Category</u>	<u>Amount</u>
1. Claims Liability - midpoint of reasonableness range (Losses & ALAE payments, from Exhibit 5)	\$2,693,209
2. Claims Administrative Expense (PMA Claims Services annual services fee)	\$71,500
3. General Self-Insurance Expenses (Excess Reinsurance, Risk Mgmt Services, Loss Control & Special Assessments)	\$286,797
4. Trust Operating Expenses (Trust Fund fees including investment, accounting and actuarial services)	<u>\$58,305</u>
Total Projected Annual Expenditures (January 1, 2020 through December 31, 2020)	<u><u>\$3,109,811</u></u>

THE CITY OF SCRANTON
Workers' Compensation

SYNOPSIS OF PROCEDURES

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

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

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

- (1) Individual large losses, if necessary, are capped at their respective per occurrence retentions, subject to the reinsurance in-force being that as provided by a licensed carrier with a financial rating of at least B+,
- (2) Reported and paid loss development procedures are utilized prior to selecting ultimate loss estimates which are based upon a 60/40 weighted average of the two procedures, and
- (3) The estimated outstanding losses as of the date of evaluation are discounted to a present value basis utilizing the underlying payment pattern of the specific losses at a yield rate representative of the U.S. 30 year Treasury Bond in effect at the time of evaluation, as specified in the PA Bureau of Workers' Compensation, Self-Insurance and Safety Division Regulations, § 125.9 (f).

A detailed explanation of the exhibits and analysis follows.

EXHIBIT 1

Sheet 1 of this exhibit provides a summary of the loss experience under analysis. The experience is that as provided by the PMA Companies, evaluated as of August 31, 2019. 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 2018/19, will show that during the previous twelve months, the program paid out \$2,252,389 in claims and related expenses, while the reported losses increased by approximately \$1,430,395 over the same time frame. This implies a decrease in the outstanding losses for the City's self-insured program of approximately \$822,000 for policy years up through and including 2018/19. 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-two 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 & 3 have been presented on a limited basis. Excess insurance purchased by the City effectively limits the impact of any large loss to a specific per occurrence retention underlying the program. Column (F) identifies the critical large loss amount by accident period. Any reported claim at or exceeding this limit would effectively be subject to a special capping procedure, thereby limiting its impact on the overall obligations of the City. As of this valuation, 62 individual claims meet this criterion. This is at the same level as the prior August 2018 analysis.

From Sheet 3 of this exhibit, when the large claims are removed from this capping procedure due to the unlikely recovery of any reinsurance recoverables due from Frontier Insurance for program years 1995 and 1996 and the General Reinsurance Pappy Plan of late 1990-93, the number of critical claims declines to 32 overall. When comparing sheets 2 & 3 of this exhibit, the impact of the unresponsive reinsurance can be estimated at approximately \$6.25Million. It is Sheet 3 of this exhibit that forms the basis of the final analysis for this review.

The selected expected ultimate losses of this exhibit are based upon a 60/40 weighted average between the two loss development methodologies employed – reported & paid. Due to the influence of the City's previous and highly successful buyout program of older, open claims, it is anticipated that the estimate based solely upon paid losses would overstate the true underlying ultimate losses by program period. Therefore, while it is likely that the true ultimate losses by year will lie somewhere between the estimates developed by the two methodologies, it is expected that they will probably be more closely aligned with those of the reported methodology. This weighting methodology will 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, 2019 - February 29, 2020 program year as well as the forecasted results for the March 1, 2020 – February 28, 2021 accident period. The selected loss rate for accident year 2019/2020 was reduced by \$1.00 to \$11.00 overall, reflective of improving ultimate loss projections relative to increases in payroll.

Loss trends utilized in this exhibit are selections based upon insurance industry averages. The City's actual wage trend over the previous twenty-two 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, 2019 on both a nominal basis and a discounted basis. The estimated outstanding losses as of August 31, 2019 are calculated by subtracting the paid losses as of that date from the estimate of the limited ultimate losses derived in Exhibit 2, Sheet 3 and Exhibit 3 for program year 2019/20. 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, 2019 and the underlying payment pattern for the specific losses. In addition, there are ten large claims in the 1986/87-1988/89 program years, fourteen in the 1999/2000 through 2004/2005 program years, and one in the 2007/2007 program year, as identified in Appendix B, with paid to date amounts in excess of their underlying retention. Since Exhibit 2 has already limited these claims to a maximum of the underlying retention, any excess payments have to be backed-out in order to eliminate a double credit for reinsurance recoverable.

The discounted outstanding loss as calculated within Exhibit 4 is approximately \$900,000 less than the prior analysis. An additional \$800,000 of improvement was negated due to a three-quarter point decrease in the selected interest rate used to discount the outstanding obligations (from 3.00% to 2.25%).

EXHIBIT 5

Exhibit 5 develops a projection of the calendar year 2020 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, 2020. 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 2020 of \$3,366,512. 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 reasoning is two-fold: historical paid development factors are overly conservative based upon the impact of historical buyout programs and the ultimate losses used to project the upcoming payments do not reflect potential reinsurance recoveries.

During this review, we have somewhat smoothed the impact of the historical paid loss development overstatement, yet the results of the ultimate loss projections of Exhibit 2 still show the estimates based upon the paid loss projections only are 16% to 17% 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 \$4.3M of reported losses on large claims is currently excess of the various underlying self-insured retentions and that \$3.3M 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 (\$2,693,209) results in a 20% decrease in expected costs. This selected mid-point is slightly less than the actual annual average payout of the past four program years of approximately \$2,730,000 and is approximately \$300,000 larger than the actual average annual payout for the latest three program years. Based upon the average monthly payments over the past thirty-six months (\$200,000), the \$2.693M midpoint appears to be reasonable and adequate.

APPENDIX A

Appendix A presents the analysis of historical loss development patterns utilizing a variety of curve fitting techniques and display's various goodness of fit tests. Pennsylvania WC Bureau development patterns for paid and reported losses and reported claim counts have been used to supplement the City's own experience. The City's own loss development patterns are displayed in the triangulations of Sheets 1-2 & 6-7, for paid and reported losses respectively. For the second consecutive year, the City's own development experience for the past five evaluations as administered by their current TPA PMA are displayed as Sheets 1A-2A and 6A-7A.

PMA has been the current TPA for six and one half years and continues to aggressively settle claims and establish reasonable reserves. As such, PMA's loss development patterns could be argued as the most responsive to current conditions. However, due the somewhat limited experience of PMA (five diagonals, four point to point observations), we are currently not willing to completely exclude the large experience of the older, mixed TPA triangles through August 31, 2011. Therefore, with this review we have weighted the City's older experience and that of PMA (40/60) prior to weighing that result 50/50 with the factors as promulgated by the Bureau for Public entities.

Various averages of the development factors are shown, as are those of the PA Bureau of WC. The selected development factors attempt to weigh the responsiveness of the City's own experience with the stability inherent in those of the collective insurance industry in the Commonwealth of Pennsylvania for Industry Grouping 16, Public Administration entities.

The methodology described above results in final selections of paid and reported loss development factors that continue to decline over prior valuations. They will need to be closely monitored going forward but the expectation is that they will reach a plateau and level out over the coming one or two 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 PA Claims Statement of Losses valued as of August 31, 2019. As mentioned previously, currently sixty-two losses meet or exceed these critical amounts and are displayed individually by program year within Sheets 2 through 5 of this Appendix.

APPENDIX C

Appendix C presents the derivation of discount factors used in discounting each accident periods' outstanding liabilities. This exhibit utilizes a discount rate of 2.25% 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, 2019 for 30 year US Treasury Bonds.

THE CITY OF SCRANTON
Workers' Compensation

Exhibit 1
Sheet 1

The City of Scranton
Summary of Historical Loss Experience
As of August 31, 2019

Accident Year	Maturity (months)	Number of Claims			Paid Losses (Net of Subro)	Reported Losses
		Closed	Open	Total		
03/01/79-02/28/80	486	5	1	6	\$1,297,429	\$1,302,549
03/01/80-02/28/81	474	6	1	7	\$1,804,619	\$1,856,328
03/01/81-02/28/82	462	6	1	7	\$2,203,427	\$2,271,537
03/01/82-02/28/83	450	8	1	9	\$756,284	\$818,375
03/01/83-02/28/84	438	2	1	3	\$1,664,684	\$1,755,155
03/01/84-02/28/85	426	5	0	5	\$134,535	\$134,535
03/01/85-02/28/86	414	4	0	4	\$1,307,618	\$1,307,618
03/01/86-02/28/87	402	1	2	3	\$1,456,090	\$1,539,292
03/01/87-02/28/88	390	8	1	9	\$2,435,978	\$2,468,166
03/01/88-02/28/89	378	3	6	9	\$3,214,623	\$3,766,916
03/01/89-02/28/90	366	11	0	11	\$2,001,581	\$2,001,581
03/01/90-02/28/91	354	18	2	20	\$2,819,662	\$3,156,606
03/01/91-02/28/92	342	114	4	118	\$5,678,850	\$5,873,789
03/01/92-02/28/93	330	203	0	203	\$5,270,593	\$5,270,597
03/01/93-02/28/94	318	178	3	181	\$7,764,151	\$7,922,124
03/01/94-02/28/95	306	194	0	194	\$1,815,475	\$1,815,480
03/01/95-02/28/96	294	275	2	277	\$6,901,418	\$6,921,772
03/01/96-02/28/97	282	221	2	223	\$2,600,878	\$2,762,116
03/01/97-02/28/98	270	235	1	236	\$2,275,681	\$2,298,911
03/01/98-02/28/99	258	221	0	221	\$2,236,204	\$2,236,210
03/01/99-02/28/00	246	233	0	233	\$2,026,959	\$2,026,957
03/01/00-02/28/01	234	194	0	194	\$1,751,046	\$1,751,054
03/01/01-02/28/02	222	191	0	191	\$2,505,028	\$2,505,031
03/01/02-02/28/03	210	207	2	209	\$5,661,322	\$5,714,221
03/01/03-02/28/04	198	150	2	152	\$1,603,248	\$1,974,020
03/01/04-02/28/05	186	149	1	150	\$3,089,469	\$3,107,366
03/01/05-02/28/06	174	156	0	156	\$1,576,622	\$1,576,847
03/01/06-02/28/07	162	169	1	170	\$2,039,870	\$2,201,706
03/01/07-02/28/08	150	174	1	175	\$1,523,293	\$1,542,592
03/01/08-02/28/09	138	142	1	143	\$1,528,870	\$1,544,905
03/01/09-02/28/10	126	158	0	158	\$1,543,525	\$1,543,521
03/01/10-02/28/11	114	157	1	158	\$1,823,067	\$1,900,036
03/01/11-02/28/12	102	145	3	148	\$2,030,095	\$2,104,774
03/01/12-02/28/13	90	134	1	135	\$1,312,588	\$1,328,301
03/01/13-02/28/14	78	124	1	125	\$1,208,821	\$1,217,817
03/01/14-02/28/15	66	114	1	115	\$1,744,803	\$1,753,744
03/01/15-02/28/16	54	119	4	123	\$2,784,431	\$4,704,541
03/01/16-02/28/17	42	94	5	99	\$2,025,783	\$2,134,780
03/01/17-02/28/18	30	98	4	102	\$984,738	\$1,030,958
03/01/18-02/28/19	18	100	13	113	\$803,302	\$889,872
03/01/19-02/28/20	6	48	19	67	\$182,044	\$332,546
Totals		4774	88	4862	\$95,388,704	\$100,365,246

Source: PMA Companies Loss Summary by Policy, Account # 0441006
Statement of Losses Valued as of August 31, 2019

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, 2019

<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	\$34,953,470	\$70,329	2.6%
Average Annual Trend in Average Payroll per Employee:				5.0%
2020 Budgetary	500	\$36,002,074	\$72,004	5.0%

Source: City of Scranton, Department of Business Administration

Estimation of Unlimited Ultimate Losses

(A) Accident Period	(B) Evaluation Date	(C) Maturity (months)	(D) Reported Losses at 8/31/19	(E) Paid Losses at 8/31/19	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
03/01/86-02/28/87	8/31/2019	402.0	\$1,539,282	\$1,456,090	N/A	N/A	N/A	N/A
03/01/87-02/28/88	8/31/2019	390.0	\$2,468,166	\$2,436,978	N/A	N/A	N/A	N/A
03/01/88-02/28/89	8/31/2019	378.0	\$3,768,916	\$3,214,823	N/A	N/A	N/A	N/A
03/01/89-02/28/90	8/31/2019	366.0	\$2,091,581	\$2,091,581	N/A	N/A	N/A	N/A
03/01/90-02/28/91	8/31/2019	354.0	\$3,158,606	\$2,819,682	N/A	N/A	N/A	N/A
03/01/91-02/28/92	8/31/2019	342.0	\$5,873,709	\$5,878,850	N/A	N/A	N/A	N/A
03/01/92-02/28/93	8/31/2019	330.0	\$5,270,597	\$5,270,593	N/A	N/A	N/A	N/A
03/01/93-02/28/94	8/31/2019	318.0	\$7,922,124	\$7,764,151	N/A	N/A	N/A	N/A
03/01/94-02/28/95	8/31/2019	306.0	\$1,815,480	\$1,815,475	N/A	N/A	N/A	N/A
03/01/95-02/28/96	8/31/2019	294.0	\$6,921,772	\$6,901,418	N/A	N/A	N/A	N/A
03/01/96-02/28/97	8/31/2019	282.0	\$2,762,116	\$2,800,878	N/A	N/A	N/A	N/A
03/01/97-02/28/98	8/31/2019	270.0	\$2,298,911	\$2,275,881	N/A	N/A	N/A	N/A
03/01/98-02/28/99	8/31/2019	258.0	\$2,238,210	\$2,238,204	N/A	N/A	N/A	N/A
03/01/99-02/28/00	8/31/2019	246.0	\$2,028,957	\$2,028,959	N/A	N/A	N/A	N/A
03/01/00-02/28/01	8/31/2019	234.0	\$1,751,054	\$1,751,046	N/A	N/A	N/A	N/A
03/01/01-02/28/02	8/31/2019	222.0	\$2,505,031	\$2,505,028	N/A	N/A	N/A	N/A
03/01/02-02/28/03	8/31/2019	210.0	\$5,714,221	\$5,661,322	N/A	N/A	N/A	N/A
03/01/03-02/28/04	8/31/2019	198.0	\$1,974,020	\$1,803,248	N/A	N/A	N/A	N/A
03/01/04-02/28/05	8/31/2019	186.0	\$3,107,368	\$3,089,489	N/A	N/A	N/A	N/A
03/01/05-02/28/06	8/31/2019	174.0	\$1,578,847	\$1,576,822	N/A	N/A	N/A	N/A
03/01/06-02/28/07	8/31/2019	162.0	\$2,201,708	\$2,039,870	N/A	N/A	N/A	N/A
03/01/07-02/28/08	8/31/2019	150.0	\$1,542,592	\$1,523,293	N/A	N/A	N/A	N/A
03/01/08-02/28/09	8/31/2019	138.0	\$1,544,905	\$1,528,870	N/A	N/A	N/A	N/A
03/01/09-02/28/10	8/31/2019	126.0	\$1,543,521	\$1,543,525	N/A	N/A	N/A	N/A
03/01/10-02/28/11	8/31/2019	114.0	\$1,900,036	\$1,823,067	N/A	N/A	N/A	N/A
03/01/11-02/28/12	8/31/2019	102.0	\$2,104,774	\$2,030,095	N/A	N/A	N/A	N/A
03/01/12-02/28/13	8/31/2019	90.0	\$1,328,301	\$1,312,588	N/A	N/A	N/A	N/A
03/01/13-02/28/14	8/31/2019	78.0	\$1,217,817	\$1,209,821	N/A	N/A	N/A	N/A
03/01/14-02/28/15	8/31/2019	66.0	\$1,753,744	\$1,744,803	N/A	N/A	N/A	N/A
03/01/15-02/28/16	8/31/2019	54.0	\$4,704,541	\$2,784,431	N/A	N/A	N/A	N/A
03/01/16-02/28/17	8/31/2019	42.0	\$2,134,780	\$2,025,783	N/A	N/A	N/A	N/A
03/01/17-02/28/18	8/31/2019	30.0	\$1,030,959	\$984,738	N/A	N/A	N/A	N/A
03/01/18-02/28/19	8/31/2019	18.0	\$889,872	\$803,302	N/A	N/A	N/A	N/A
03/01/19-02/28/20	8/31/2019	6.0	\$332,546	\$182,044	N/A	N/A	N/A	N/A
Totals			\$90,919,149	\$86,220,108				

(J) Accident Period	(K) Evaluation Date	(L) Maturity (months)	(M) Cumulative Rptd Loss Dev Factor	(N) Implied Limited Ultimate Losses	(O) Cumulative Paid Loss Dev Factor	(P) Implied Limited Ultimate Losses	(Q) Selected Estimated Ultimate Losses
03/01/86-02/28/87	8/31/2019	402.0	1.036	\$1,594,900	1.110	\$1,616,296	\$1,603,459
03/01/87-02/28/88	8/31/2019	390.0	1.037	\$2,560,495	1.114	\$2,713,310	\$2,621,621
03/01/88-02/28/89	8/31/2019	378.0	1.039	\$3,912,980	1.118	\$3,593,724	\$3,785,284
03/01/89-02/28/90	8/31/2019	366.0	1.040	\$2,082,135	1.122	\$2,246,369	\$2,147,829
03/01/90-02/28/91	8/31/2019	354.0	1.042	\$3,288,814	1.127	\$3,177,704	\$3,244,250
03/01/91-02/28/92	8/31/2019	342.0	1.044	\$6,129,374	1.132	\$6,428,535	\$6,249,038
03/01/92-02/28/93	8/31/2019	330.0	1.045	\$5,509,560	1.137	\$5,994,968	\$5,703,723
03/01/93-02/28/94	8/31/2019	318.0	1.047	\$8,296,950	1.143	\$8,876,726	\$8,528,860
03/01/94-02/28/95	8/31/2019	306.0	1.049	\$1,905,266	1.150	\$2,087,154	\$1,978,021
03/01/95-02/28/96	8/31/2019	294.0	1.052	\$7,280,224	1.157	\$7,981,825	\$7,560,864
03/01/96-02/28/97	8/31/2019	282.0	1.054	\$2,912,184	1.164	\$3,027,623	\$2,958,359
03/01/97-02/28/98	8/31/2019	270.0	1.057	\$2,430,223	1.172	\$2,667,826	\$2,525,264
03/01/98-02/28/99	8/31/2019	258.0	1.060	\$2,370,802	1.181	\$2,841,807	\$2,470,204
03/01/99-02/28/00	8/31/2019	246.0	1.064	\$2,155,830	1.191	\$2,414,888	\$2,259,452
03/01/00-02/28/01	8/31/2019	234.0	1.067	\$1,888,981	1.202	\$2,105,601	\$1,963,629
03/01/01-02/28/02	8/31/2019	222.0	1.072	\$2,884,274	1.215	\$3,043,269	\$2,827,888
03/01/02-02/28/03	8/31/2019	210.0	1.076	\$6,150,099	1.229	\$6,956,343	\$6,472,597
03/01/03-02/28/04	8/31/2019	198.0	1.082	\$2,135,149	1.244	\$1,995,137	\$2,070,144
03/01/04-02/28/05	8/31/2019	186.0	1.089	\$3,379,928	1.262	\$3,899,780	\$3,587,869
03/01/05-02/28/06	8/31/2019	174.0	1.095	\$1,726,195	1.283	\$2,022,424	\$1,844,687
03/01/06-02/28/07	8/31/2019	162.0	1.103	\$2,428,113	1.308	\$2,865,039	\$2,522,884
03/01/07-02/28/08	8/31/2019	150.0	1.112	\$1,715,914	1.334	\$2,032,451	\$1,842,529
03/01/08-02/28/09	8/31/2019	138.0	1.124	\$1,735,971	1.367	\$2,099,280	\$1,877,693
03/01/09-02/28/10	8/31/2019	126.0	1.137	\$1,755,409	1.407	\$2,171,486	\$1,921,888
03/01/10-02/28/11	8/31/2019	114.0	1.154	\$2,192,821	1.455	\$2,853,328	\$2,377,023
03/01/11-02/28/12	8/31/2019	102.0	1.175	\$2,473,404	1.516	\$3,076,129	\$2,715,294
03/01/12-02/28/13	8/31/2019	90.0	1.202	\$1,598,989	1.594	\$2,092,880	\$1,795,346
03/01/13-02/28/14	8/31/2019	78.0	1.236	\$1,508,264	1.699	\$2,053,209	\$1,726,242
03/01/14-02/28/15	8/31/2019	66.0	1.289	\$2,260,884	1.843	\$3,216,108	\$2,642,654
03/01/15-02/28/16	8/31/2019	54.0	1.384	\$6,417,781	2.057	\$5,728,346	\$5,142,007
03/01/16-02/28/17	8/31/2019	42.0	1.468	\$3,172,978	2.404	\$4,868,970	\$3,851,374
03/01/17-02/28/18	8/31/2019	30.0	1.716	\$1,769,478	3.051	\$3,004,235	\$2,203,381
03/01/18-02/28/19	8/31/2019	18.0	2.290	\$2,037,492	4.647	\$3,793,259	\$2,715,799
03/01/19-02/28/20	8/31/2019	6.0	5.567	\$1,851,315	13.583	\$2,472,660	\$2,099,953
Totals				\$103,280,883		\$117,381,646	\$108,915,178

Columns (D) and (E): Exhibit 1, Sheet 1
 Column(F): Not applicable
 Columns (G) through (I): Not applicable
 Column(M): Appendix A, Sheet 9 & 9A

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

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

(A) Accident Period	(B) Evaluation Date	(C) Maturity (months)	(D) Reported Losses at 8/31/19	(E) Paid Losses at 8/31/19	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
03/01/86-02/28/87	8/31/2019	402.0	\$1,539,292	\$1,456,090	\$243,501	3	\$1,539,291	\$1,456,090
03/01/87-02/28/88	8/31/2019	390.0	\$2,468,166	\$2,435,978	\$340,239	4	\$2,118,372	\$2,086,185
03/01/88-02/28/89	8/31/2019	378.0	\$3,766,918	\$3,214,623	\$291,350	5	\$2,688,237	\$2,138,947
03/01/89-02/28/90	8/31/2019	366.0	\$2,001,581	\$2,001,581	\$484,642	0	\$0	\$0
03/01/90-02/28/91	8/31/2019	354.0	\$3,166,808	\$2,819,682	\$483,704	2	\$1,480,451	\$1,143,508
03/01/91-02/28/92	8/31/2019	342.0	\$5,873,789	\$5,878,850	\$337,939	8	\$4,216,450	\$4,021,520
03/01/92-02/28/93	8/31/2019	330.0	\$5,270,597	\$5,270,593	\$385,472	4	\$2,498,780	\$2,486,780
03/01/93-02/28/94	8/31/2019	318.0	\$7,922,124	\$7,764,151	\$394,360	9	\$5,250,367	\$5,092,475
03/01/94-02/28/95	8/31/2019	306.0	\$1,815,480	\$1,816,475	\$335,349	0	\$0	\$0
03/01/95-02/28/96	8/31/2019	294.0	\$6,921,772	\$6,901,418	\$477,898	5	\$2,954,851	\$2,938,594
03/01/96-02/28/97	8/31/2019	282.0	\$2,762,116	\$2,600,878	\$475,878	2	\$1,238,584	\$1,086,107
03/01/97-02/28/98	8/31/2019	270.0	\$2,298,911	\$2,275,681	\$379,258	1	\$395,272	\$395,272
03/01/98-02/28/99	8/31/2019	258.0	\$2,236,210	\$2,238,204	\$377,825	0	\$0	\$0
03/01/99-02/28/00	8/31/2019	240.0	\$2,026,957	\$2,028,959	\$235,252	3	\$942,198	\$942,198
03/01/00-02/28/01	8/31/2019	234.0	\$1,751,054	\$1,751,046	\$234,370	3	\$1,008,418	\$1,008,418
03/01/01-02/28/02	8/31/2019	222.0	\$2,595,031	\$2,595,028	\$233,466	4	\$1,292,419	\$1,292,419
03/01/02-02/28/03	8/31/2019	210.0	\$5,714,221	\$5,661,322	\$276,953	4	\$1,892,953	\$1,889,898
03/01/03-02/28/04	8/31/2019	198.0	\$1,974,020	\$1,893,246	\$323,868	1	\$881,103	\$324,028
03/01/04-02/28/05	8/31/2019	186.0	\$3,107,366	\$3,088,469	\$368,107	2	\$915,257	\$915,257
03/01/05-02/28/06	8/31/2019	174.0	\$1,576,847	\$1,576,622	\$467,258	0	\$0	\$0
03/01/06-02/28/07	8/31/2019	162.0	\$2,201,708	\$2,039,870	\$680,957	1	\$951,274	\$769,437
03/01/07-02/28/08	8/31/2019	150.0	\$1,542,592	\$1,523,293	\$675,275	0	\$0	\$0
03/01/08-02/28/09	8/31/2019	138.0	\$1,544,905	\$1,528,870	\$668,680	0	\$0	\$0
03/01/09-02/28/10	8/31/2019	126.0	\$1,543,521	\$1,543,525	\$660,871	0	\$0	\$0
03/01/10-02/28/11	8/31/2019	114.0	\$1,900,036	\$1,823,087	\$695,017	0	\$0	\$0
03/01/11-02/28/12	8/31/2019	102.0	\$2,104,774	\$2,030,095	\$683,008	0	\$0	\$0
03/01/12-02/28/13	8/31/2019	90.0	\$1,329,301	\$1,312,588	\$668,170	0	\$0	\$0
03/01/13-02/28/14	8/31/2019	78.0	\$1,217,817	\$1,208,821	\$649,430	0	\$0	\$0
03/01/14-02/28/15	8/31/2019	66.0	\$1,753,744	\$1,744,803	\$625,065	0	\$0	\$0
03/01/15-02/28/16	8/31/2019	54.0	\$4,704,541	\$2,784,431	\$592,178	1	\$1,951,614	\$302,419
03/01/16-02/28/17	8/31/2019	42.0	\$2,134,780	\$2,025,783	\$545,491	0	\$0	\$0
03/01/17-02/28/18	8/31/2019	30.0	\$1,030,958	\$984,738	\$474,472	0	\$0	\$0
03/01/18-02/28/19	8/31/2019	18.0	\$889,872	\$803,302	\$356,275	0	\$0	\$0
03/01/19-02/28/20	8/31/2019	6.0	\$332,546	\$192,044	\$184,006	0	\$0	\$0
Totals			\$90,919,149	\$86,220,108		62	\$34,031,872	\$30,314,553

(J) Accident Period	(K) Evaluation Date	(L) Maturity (months)	(M) Cumulative Rptd Loss Dev Factor	(N) Implied Limited Ultimate Losses	(O) Cumulative Paid Loss Dev Factor	(P) Implied Limited Ultimate Losses	(Q) Selected Estimated Ultimate Losses
03/01/86-02/28/87	8/31/2019	402.0	1.038	\$955,001	1.110	\$854,999	\$855,000
03/01/87-02/28/88	8/31/2019	390.0	1.037	\$1,762,879	1.114	\$1,769,817	\$1,773,574
03/01/88-02/28/89	8/31/2019	378.0	1.039	\$2,822,586	1.118	\$2,908,121	\$2,856,800
03/01/89-02/28/90	8/31/2019	366.0	1.040	\$2,082,135	1.122	\$2,246,369	\$2,147,829
03/01/90-02/28/91	8/31/2019	354.0	1.042	\$2,746,251	1.127	\$2,898,992	\$2,803,347
03/01/91-02/28/92	8/31/2019	342.0	1.044	\$4,529,455	1.132	\$4,676,120	\$4,588,121
03/01/92-02/28/93	8/31/2019	330.0	1.045	\$4,459,579	1.137	\$4,755,036	\$4,601,762
03/01/93-02/28/94	8/31/2019	318.0	1.047	\$6,398,168	1.143	\$6,654,517	\$6,500,708
03/01/94-02/28/95	8/31/2019	306.0	1.049	\$1,905,268	1.150	\$2,087,154	\$1,978,021
03/01/95-02/28/96	8/31/2019	294.0	1.052	\$6,672,352	1.157	\$7,083,198	\$6,836,991
03/01/96-02/28/97	8/31/2019	282.0	1.054	\$2,606,327	1.164	\$2,763,310	\$2,669,120
03/01/97-02/28/98	8/31/2019	270.0	1.057	\$2,412,373	1.172	\$2,604,441	\$2,489,200
03/01/98-02/28/99	8/31/2019	258.0	1.060	\$2,370,802	1.181	\$2,641,807	\$2,479,204
03/01/99-02/28/00	8/31/2019	246.0	1.064	\$1,903,727	1.191	\$2,042,366	\$1,959,163
03/01/00-02/28/01	8/31/2019	234.0	1.067	\$1,542,650	1.202	\$1,842,997	\$1,582,789
03/01/01-02/28/02	8/31/2019	222.0	1.072	\$2,379,378	1.215	\$2,553,151	\$2,448,887
03/01/02-02/28/03	8/31/2019	210.0	1.078	\$5,301,889	1.229	\$5,834,133	\$5,514,847
03/01/03-02/28/04	8/31/2019	198.0	1.082	\$1,762,635	1.244	\$1,966,908	\$1,844,343
03/01/04-02/28/05	8/31/2019	186.0	1.088	\$3,184,390	1.262	\$3,544,468	\$3,328,421
03/01/05-02/28/06	8/31/2019	174.0	1.095	\$1,726,195	1.283	\$2,022,424	\$1,844,687
03/01/06-02/28/07	8/31/2019	162.0	1.103	\$2,129,018	1.306	\$2,383,660	\$2,230,875
03/01/07-02/28/08	8/31/2019	150.0	1.112	\$1,715,914	1.334	\$2,032,451	\$1,842,529
03/01/08-02/28/09	8/31/2019	138.0	1.124	\$1,735,971	1.367	\$2,080,250	\$1,877,683
03/01/09-02/28/10	8/31/2019	126.0	1.137	\$1,755,489	1.407	\$2,171,486	\$1,921,888
03/01/10-02/28/11	8/31/2019	114.0	1.154	\$2,182,821	1.455	\$2,653,328	\$2,377,023
03/01/11-02/28/12	8/31/2019	102.0	1.175	\$2,473,404	1.516	\$3,078,128	\$2,715,294
03/01/12-02/28/13	8/31/2019	90.0	1.202	\$1,596,999	1.594	\$2,082,880	\$1,795,346
03/01/13-02/28/14	8/31/2019	78.0	1.238	\$1,508,284	1.699	\$2,063,209	\$1,726,242
03/01/14-02/28/15	8/31/2019	66.0	1.289	\$2,200,684	1.843	\$3,216,108	\$2,642,054
03/01/15-02/28/16	8/31/2019	54.0	1.364	\$4,555,452	2.057	\$5,906,185	\$5,095,746
03/01/16-02/28/17	8/31/2019	42.0	1.486	\$3,172,978	2.404	\$4,868,970	\$3,851,374
03/01/17-02/28/18	8/31/2019	30.0	1.718	\$1,769,478	3.051	\$3,004,235	\$2,283,301
03/01/18-02/28/19	8/31/2019	18.0	2.290	\$2,037,492	4.847	\$3,733,259	\$2,715,799
03/01/19-02/28/20	8/31/2019	6.0	5.567	\$1,881,315	13.583	\$2,472,660	\$2,099,853
Totals				\$90,219,404		\$105,316,940	\$96,258,419

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

Column (F): Appendix B, Sheet 1 & 2

Columns (G) through (I): PMA Large Loss Report by Policy Period

Column (M): Appendix A, Sheet 9 & 9A

Column (N): (Col(D)-Col(H))xCol(M) + Col(G) x Specific Retention

Column (O): Appendix A, Sheet 4 & 4A

Column (P): (Col(E)-Col(I))xCol(O) + Col(G) x Specific Retention

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

Gary R. Abramson, Casualty Actuarial Services

Estimation of Limited Ultimate Losses
Limited to Specific per Claim Retentions

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Accident Period	Evaluation Date	Maturity (months)	Reported Losses at 8/31/19	Paid Losses at 8/31/19	Large Loss Critical Amount	Number of Losses > Column(F)	Reported on Large Losses	Paid on Large Losses
03/01/86-02/28/87	8/31/2019	402.0	\$1,539,292	\$1,456,090	\$243,501	3	\$1,539,291	\$1,456,090
03/01/87-02/28/88	8/31/2019	390.0	\$2,468,166	\$2,435,978	\$340,239	4	\$2,118,372	\$2,088,185
03/01/88-02/28/89	8/31/2019	378.0	\$3,766,916	\$3,214,623	\$291,350	5	\$2,686,237	\$2,133,947
03/01/89-02/28/90	8/31/2019	366.0	\$2,001,581	\$2,001,581	\$484,642	0	\$0	\$0
03/01/90-02/28/91	8/31/2019	354.0	\$3,156,806	\$2,619,662	\$483,704	0	\$0	\$0
03/01/91-02/28/92	8/31/2019	342.0	\$5,873,789	\$5,678,850	\$337,939	0	\$0	\$0
03/01/92-02/28/93	8/31/2019	330.0	\$5,270,597	\$5,270,593	\$365,472	0	\$0	\$0
03/01/93-02/28/94	8/31/2019	318.0	\$7,922,124	\$7,764,151	\$384,360	0	\$0	\$0
03/01/94-02/28/95	8/31/2019	306.0	\$1,615,480	\$1,615,475	\$355,349	0	\$0	\$0
03/01/95-02/28/96	8/31/2019	294.0	\$6,921,772	\$6,901,418	\$477,696	0	\$0	\$0
03/01/96-02/28/97	8/31/2019	282.0	\$2,762,118	\$2,600,678	\$475,878	0	\$0	\$0
03/01/97-02/28/98	8/31/2019	270.0	\$2,298,911	\$2,275,681	\$379,258	1	\$395,272	\$395,272
03/01/98-02/28/99	8/31/2019	258.0	\$2,235,210	\$2,236,204	\$377,925	0	\$0	\$0
03/01/99-02/28/00	8/31/2019	246.0	\$2,026,957	\$2,026,959	\$235,252	3	\$942,198	\$942,198
03/01/00-02/28/01	8/31/2019	234.0	\$1,751,054	\$1,751,046	\$234,370	3	\$1,008,418	\$1,008,418
03/01/01-02/28/02	8/31/2019	222.0	\$2,505,031	\$2,505,028	\$233,466	4	\$1,292,419	\$1,292,419
03/01/02-02/28/03	8/31/2019	210.0	\$5,714,221	\$5,661,322	\$278,953	4	\$1,902,953	\$1,889,898
03/01/03-02/28/04	8/31/2019	198.0	\$1,974,020	\$1,603,248	\$323,868	1	\$691,103	\$324,028
03/01/04-02/28/05	8/31/2019	186.0	\$3,107,366	\$3,089,469	\$968,107	2	\$915,257	\$915,257
03/01/05-02/28/06	8/31/2019	174.0	\$1,576,847	\$1,570,622	\$457,258	0	\$0	\$0
03/01/06-02/28/07	8/31/2019	162.0	\$2,201,706	\$2,039,870	\$680,957	1	\$951,274	\$789,437
03/01/07-02/28/08	8/31/2019	150.0	\$1,542,592	\$1,523,203	\$675,275	0	\$0	\$0
03/01/08-02/28/09	8/31/2019	138.0	\$1,544,905	\$1,528,870	\$668,860	0	\$0	\$0
03/01/09-02/28/10	8/31/2019	126.0	\$1,543,521	\$1,543,525	\$660,871	0	\$0	\$0
03/01/10-02/28/11	8/31/2019	114.0	\$1,900,036	\$1,823,067	\$695,017	0	\$0	\$0
03/01/11-02/28/12	8/31/2019	102.0	\$2,104,774	\$2,030,095	\$693,003	0	\$0	\$0
03/01/12-02/28/13	8/31/2019	90.0	\$1,328,301	\$1,312,588	\$668,170	0	\$0	\$0
03/01/13-02/28/14	8/31/2019	78.0	\$1,217,817	\$1,209,821	\$649,430	0	\$0	\$0
03/01/14-02/28/15	8/31/2019	66.0	\$1,753,744	\$1,744,803	\$625,065	0	\$0	\$0
03/01/15-02/28/16	8/31/2019	54.0	\$4,704,541	\$2,784,431	\$592,178	1	\$1,951,614	\$302,419
03/01/16-02/28/17	8/31/2019	42.0	\$2,134,780	\$2,025,793	\$545,491	0	\$0	\$0
03/01/17-02/28/18	8/31/2019	30.0	\$1,030,958	\$984,738	\$474,472	0	\$0	\$0
03/01/18-02/28/19	8/31/2019	18.0	\$699,872	\$603,302	\$356,275	0	\$0	\$0
03/01/19-02/28/20	8/31/2019	6.0	\$332,549	\$182,044	\$184,006	0	\$0	\$0
Totals			\$90,919,149	\$86,220,106		32	\$16,394,408	\$13,535,568

(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	8/31/2019	402.0	1.038	\$855,001	1.110	\$954,989	\$855,000
03/01/87-02/28/88	8/31/2019	390.0	1.037	\$1,762,879	1.114	\$1,769,617	\$1,773,574
03/01/88-02/28/89	8/31/2019	378.0	1.039	\$2,822,596	1.118	\$2,908,121	\$2,856,800
03/01/89-02/28/90	8/31/2019	366.0	1.040	\$2,082,136	1.122	\$2,246,369	\$2,147,823
03/01/90-02/28/91	8/31/2019	354.0	1.042	\$3,288,614	1.127	\$3,177,704	\$3,244,250
03/01/91-02/28/92	8/31/2019	342.0	1.044	\$6,129,374	1.132	\$6,428,535	\$6,249,038
03/01/92-02/28/93	8/31/2019	330.0	1.045	\$5,509,560	1.137	\$5,994,966	\$5,703,723
03/01/93-02/28/94	8/31/2019	318.0	1.047	\$8,296,950	1.143	\$8,876,726	\$8,528,860
03/01/94-02/28/95	8/31/2019	306.0	1.049	\$1,905,266	1.150	\$2,087,154	\$1,970,021
03/01/95-02/28/96	8/31/2019	294.0	1.052	\$7,280,224	1.157	\$7,981,825	\$7,560,864
03/01/96-02/28/97	8/31/2019	282.0	1.054	\$2,912,184	1.164	\$3,027,623	\$2,958,359
03/01/97-02/28/98	8/31/2019	270.0	1.057	\$2,412,373	1.172	\$2,604,441	\$2,480,200
03/01/98-02/28/99	8/31/2019	258.0	1.060	\$2,379,802	1.181	\$2,641,807	\$2,479,204
03/01/99-02/28/00	8/31/2019	246.0	1.064	\$1,903,727	1.191	\$2,042,368	\$1,959,183
03/01/00-02/28/01	8/31/2019	234.0	1.067	\$1,542,650	1.202	\$1,642,997	\$1,582,789
03/01/01-02/28/02	8/31/2019	222.0	1.072	\$2,379,378	1.215	\$2,553,151	\$2,448,867
03/01/02-02/28/03	8/31/2019	210.0	1.076	\$5,301,989	1.229	\$5,834,133	\$5,514,847
03/01/03-02/28/04	8/31/2019	198.0	1.082	\$1,762,635	1.244	\$1,866,908	\$1,844,343
03/01/04-02/28/05	8/31/2019	186.0	1.088	\$3,164,390	1.262	\$3,544,468	\$3,328,421
03/01/05-02/28/06	8/31/2019	174.0	1.095	\$1,728,195	1.283	\$2,022,424	\$1,844,687
03/01/06-02/28/07	8/31/2019	162.0	1.103	\$2,129,018	1.306	\$2,383,660	\$2,230,875
03/01/07-02/28/08	8/31/2019	150.0	1.112	\$1,715,914	1.334	\$2,032,451	\$1,842,529
03/01/08-02/28/09	8/31/2019	138.0	1.124	\$1,735,971	1.367	\$2,090,250	\$1,877,563
03/01/09-02/28/10	8/31/2019	126.0	1.137	\$1,755,409	1.407	\$2,171,486	\$1,921,888
03/01/10-02/28/11	8/31/2019	114.0	1.154	\$2,192,821	1.455	\$2,653,328	\$2,377,023
03/01/11-02/28/12	8/31/2019	102.0	1.175	\$2,473,404	1.516	\$3,078,129	\$2,715,294
03/01/12-02/28/13	8/31/2019	90.0	1.202	\$1,596,989	1.594	\$2,092,980	\$1,795,346
03/01/13-02/28/14	8/31/2019	78.0	1.238	\$1,508,264	1.699	\$2,053,209	\$1,726,242
03/01/14-02/28/15	8/31/2019	66.0	1.289	\$2,260,694	1.843	\$3,216,103	\$2,642,854
03/01/15-02/28/16	8/31/2019	54.0	1.384	\$4,555,452	2.057	\$5,906,185	\$5,095,745
03/01/16-02/28/17	8/31/2019	42.0	1.486	\$3,172,978	2.404	\$4,868,970	\$3,851,374
03/01/17-02/28/18	8/31/2019	30.0	1.716	\$1,768,478	3.051	\$3,004,235	\$2,263,351
03/01/18-02/28/19	8/31/2019	18.0	2.290	\$2,037,492	4.647	\$3,733,259	\$2,715,799
03/01/19-02/28/20	8/31/2019	6.0	5.867	\$1,851,315	13.583	\$2,472,660	\$2,099,893
Totals				\$86,184,178		\$111,983,139	\$102,603,704

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

Column(F): Appendix B, Sheet 1

Columns (G) through (I): PMA Large Loss Report by Policy Period

Column(M): Appendix A, Sheet 9 & 9A

Column(N): Col(D)-Col(H))xCol(M) + Col(G) x Specific Retention

Column(O): Appendix A, Sheet 4 & 4A

Column(P): Col(E)-Col(I))xCol(O) + Col(G) x Specific Retention

Column(Q): 65% of Col. (N) and 40% Col. (P)

Gary R. Abramson, Casualty Actuarial Services

The City of Scranton
Workers' Compensation

Estimation of Limited Ultimate Losses

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Accident Period	Limited Ultimate Losses	Loss Trend Factor	Trended		Payroll Trend Factor	Adjusted Payroll	Loss Rate per \$100 of Payroll
			Limited Losses	Ultimate Losses			
03/01/09-02/28/10	\$1,921,888	1.791	\$3,441,808	\$19,712,101	1.553	\$30,612,291	\$11.24
03/01/10-02/28/11	\$2,377,023	1.689	\$4,015,931	\$24,932,924	1.486	\$37,052,697	\$10.84
03/01/11-02/28/12	\$2,715,294	1.594	\$4,327,766	\$24,599,047	1.422	\$34,982,320	\$12.37
03/01/12-02/28/13	\$1,795,346	1.504	\$2,699,536	\$23,644,343	1.361	\$32,176,684	\$8.39
03/01/13-02/28/14	\$1,726,242	1.419	\$2,448,707	\$29,012,097	1.302	\$37,781,297	\$6.48
03/01/14-02/28/15	\$2,642,854	1.338	\$3,536,734	\$30,877,936	1.246	\$38,479,526	\$9.19
03/01/15-02/28/16	\$5,095,746	1.262	\$6,433,261	\$32,267,559	1.193	\$38,479,664	\$16.72
03/01/16-02/28/17	\$3,851,374	1.191	\$4,587,048	\$31,886,230	1.141	\$36,387,485	\$12.61
03/01/17-02/28/18	\$2,263,381	1.124	\$2,543,135	\$33,313,932	1.092	\$36,379,647	\$6.99
03/01/18-02/28/19	\$2,715,799	1.060	\$2,878,747	\$34,105,085	1.045	\$35,639,814	\$8.08
Total	\$27,104,945		\$36,912,676			\$357,971,424	\$10.31
Excl HI & Lo			\$28,030,708			\$281,710,464	\$9.95
Avg Last 5 Yrs			\$19,978,926			\$185,366,136	\$10.78
Avg Last 3 Yrs			\$10,008,930			\$108,406,946	\$9.23

(I)	(J)	(K)	(L)
Accident Period	Selected Loss Rate	Payroll	Forecast
			Limited Ultimate Losses
03/01/19-02/28/20	\$11.00	\$35,128,237	\$3,864,106
03/01/20-02/28/21	\$11.16	\$36,212,086	\$4,040,506

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 2020-21
 Column(K): Exhibit 1, Sheet 2
 Column(L): Column (J) x Column (K)

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

The City of Scranton
Worker's Compensation

Exhibit 4

Projection of Discounted Outstanding Losses

(A) Accident Year	(B) Limited Ultimate Losses	(C) Paid Losses	(D) Outstanding Losses	(E) Discount Factor	(F) Discounted Outstanding Losses
<i>As of August 31, 2019;</i>					
Pre - 1986	\$9,446,097	\$9,168,596	\$277,501	1.000	\$277,501
1986/87	\$855,000	\$850,000	\$5,001	1.000	\$5,001
1987/88	\$1,773,574	\$1,749,793	\$23,781	1.000	\$23,781
1988/89	\$2,856,800	\$2,706,577	\$150,223	0.989	\$148,570
1989/90	\$2,147,829	\$2,001,581	\$146,248	0.978	\$143,030
1990/91	\$3,244,250	\$2,819,662	\$424,588	0.972	\$412,593
1991/92	\$6,249,038	\$5,678,850	\$570,188	0.966	\$550,520
1992/93	\$5,703,723	\$5,270,593	\$433,130	0.955	\$413,706
1993/94	\$8,528,860	\$7,764,151	\$764,709	0.945	\$722,500
1994/95	\$1,978,021	\$1,815,475	\$162,546	0.934	\$151,816
1995/96	\$7,560,864	\$6,901,418	\$659,446	0.923	\$608,783
1996/97	\$2,958,359	\$2,600,878	\$357,481	0.912	\$326,105
1997/98	\$2,489,200	\$2,275,681	\$213,519	0.901	\$192,441
1998/99	\$2,479,204	\$2,236,204	\$243,000	0.890	\$216,344
1999/00	\$1,959,183	\$1,832,579	\$126,604	0.879	\$111,326
2000/01	\$1,582,789	\$1,481,672	\$101,117	0.868	\$87,805
2001/02	\$2,448,887	\$2,303,711	\$145,176	0.857	\$124,472
2002/03	\$5,514,847	\$4,971,424	\$543,423	0.846	\$459,981
2003/04	\$1,844,343	\$1,579,220	\$265,123	0.836	\$221,515
2004/05	\$3,328,421	\$2,974,212	\$354,209	0.827	\$293,015
2005/06	\$1,844,687	\$1,576,622	\$268,065	0.819	\$219,535
2006/07	\$2,230,875	\$2,000,433	\$230,441	0.813	\$187,285
2007/08	\$1,842,529	\$1,523,293	\$319,236	0.806	\$257,459
2008/09	\$1,877,683	\$1,528,870	\$348,813	0.803	\$280,035
2009/10	\$1,921,888	\$1,543,525	\$378,363	0.799	\$302,373
2010/11	\$2,377,023	\$1,823,067	\$553,956	0.798	\$441,950
2011/12	\$2,715,294	\$2,030,095	\$685,199	0.796	\$545,727
2012/13	\$1,795,346	\$1,312,588	\$482,758	0.797	\$384,813
2013/14	\$1,726,242	\$1,208,821	\$517,421	0.799	\$413,577
2014/15	\$2,642,854	\$1,744,803	\$898,051	0.803	\$720,731
2015/16	\$5,095,746	\$2,784,431	\$2,311,315	0.807	\$1,865,936
2016/17	\$3,851,374	\$2,025,783	\$1,825,591	0.813	\$1,485,115
2017/18	\$2,263,381	\$984,738	\$1,278,643	0.821	\$1,049,724
2018/19	\$2,715,799	\$803,302	\$1,912,497	0.830	\$1,586,580
2019/20	<u>\$1,932,053</u>	<u>\$182,044</u>	<u>\$1,750,009</u>	0.838	<u>\$1,467,335</u>
Totals	\$111,782,063	\$92,054,692	\$19,727,371		\$16,698,980

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

Accident Year 2019/20 from Loss Forecast, Exhibit 3, as of 6 months

Column (C): Exhibit 1, Sheet 1, less claim payments in excess of SIR

(applicable to program years 1986 - 1988, 1999 - 2004, and 2006)

Column (D): Column (B) - Column (C)

Column (E): Appendix C

Column (F): Column (D) x Column (E)

Gary R. Abramson, Casualty Actuarial Services

The City of Scranton
Worker's Compensation

Exhibit 5

Projection of Annual Expenditure Amounts
Calendar Year 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Accident Year	Unlimited Ultimate Losses	Accident Year Age (in months) at 12/31/19	Ultimate Paid Loss Development Factor	Percentage Paid As of at 12/31/19	Percentage of Losses Paid in Upcoming 12 Months	Anticipated Losses & ALAE Paid in Upcoming 12 Months
Pre - 1986	\$9,446,097	454	1.012	98.8%	1.0%	\$94,461
1986/87	\$1,603,459	406	1.024	97.7%	1.0%	\$16,035
1987/88	\$2,621,621	394	1.036	96.6%	1.1%	\$29,675
1988/89	\$3,785,284	382	1.048	95.5%	1.1%	\$41,865
1989/90	\$2,147,829	370	1.060	94.4%	1.1%	\$23,217
1990/91	\$3,244,250	358	1.072	93.3%	1.1%	\$34,283
1991/92	\$6,249,038	346	1.084	92.3%	1.0%	\$64,573
1992/93	\$5,703,723	334	1.096	91.3%	1.0%	\$57,647
1993/94	\$8,528,860	322	1.108	90.3%	1.0%	\$84,333
1994/95	\$1,978,021	310	1.121	89.2%	1.0%	\$20,716
1995/96	\$7,560,864	298	1.134	88.2%	1.0%	\$77,369
1996/97	\$2,958,359	286	1.147	87.2%	1.0%	\$29,586
1997/98	\$2,525,264	274	1.160	86.2%	1.0%	\$24,688
1998/99	\$2,479,204	262	1.173	85.3%	1.0%	\$23,701
1999/00	\$2,259,452	250	1.186	84.3%	0.9%	\$21,126
2000/01	\$1,963,629	238	1.199	83.4%	0.9%	\$17,962
2001/02	\$2,827,868	226	1.211	82.6%	0.8%	\$23,247
2002/03	\$6,472,597	214	1.224	81.7%	0.9%	\$58,347
2003/04	\$2,079,144	202	1.239	80.7%	1.0%	\$20,635
2004/05	\$3,587,869	190	1.256	79.6%	1.1%	\$39,378
2005/06	\$1,844,687	178	1.276	78.4%	1.2%	\$22,497
2006/07	\$2,522,884	166	1.298	77.0%	1.4%	\$34,368
2007/08	\$1,842,529	154	1.324	75.5%	1.5%	\$28,200
2008/09	\$1,877,683	142	1.356	73.8%	1.7%	\$32,494
2009/10	\$1,921,888	130	1.393	71.8%	2.0%	\$37,874
2010/11	\$2,377,023	118	1.438	69.5%	2.3%	\$53,766
2011/12	\$2,715,294	106	1.494	66.9%	2.6%	\$71,121
2012/13	\$1,795,346	94	1.566	63.9%	3.1%	\$54,999
2013/14	\$1,726,242	82	1.660	60.2%	3.6%	\$62,545
2014/15	\$2,642,854	70	1.789	55.9%	4.3%	\$114,689
2015/16	\$6,142,007	58	1.975	50.6%	5.3%	\$323,786
2016/17	\$3,851,374	46	2.267	44.1%	6.5%	\$250,514
2017/18	\$2,263,381	34	2.781	36.0%	8.2%	\$184,641
2018/19	\$2,715,799	22	3.909	25.6%	10.4%	\$281,823
2019/20	\$3,864,106	10	8.075	12.4%	13.2%	\$509,968
2020/21	\$4,040,506	0	N/A	0.0%	12.4%	\$500,383
Totals	\$124,166,037					\$3,366,512

Column (B): Exhibit 2, Sheet 1 or Exhibit 3 for Accident Years 2019 and 2020

Column (D): Appendix A, Sheet 5, runoff of 1998/99 and prior

Column (E): 1/Column (D)

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

Pre-1986 based upon factors from Appendix A, Sheet 3, 4 year prior

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

\$2,019,907	@ 60%
\$2,693,209	Midpoint

Analysis Based Upon Paid Loss and Expense
As of December 31, 2015

	12,234	24,335	38,488	49,899	60,772	72,424	84,833	98,108	108,420	120,132	132,144	144,155	156,166	168,178	180,189	192,201	204,213	216,225	228,237	240,249	252,261	264,273	276,285	288,297	300,309	312,321	324,333	336,345	348,357	360,369	372,381	384,393	396,405	408,417	420,429	432,441	444,453	456,465	468,477	480,489	492,501	504,513	516,525	528,537	540,549	552,561	564,573	576,585	588,597	600,609	612,621	624,633	636,645	648,657	660,669	672,681	684,693	696,705	708,717	720,729	732,741	744,753	756,765	768,777	780,789	792,801	804,813	816,825	828,837	840,849	852,861	864,873	876,885	888,897	900,909	912,921	924,933	936,945	948,957	960,969	972,981	984,993	996,1005	1,008,1017	1,020,1029	1,032,1041	1,044,1053	1,056,1065	1,068,1077	1,080,1089	1,092,1101	1,104,1113	1,116,1125	1,128,1137	1,140,1149	1,152,1161	1,164,1173	1,176,1185	1,188,1197	1,200,1209	1,212,1221	1,224,1233	1,236,1245	1,248,1257	1,260,1269	1,272,1281	1,284,1293	1,296,1305	1,308,1317	1,320,1329	1,332,1341	1,344,1353	1,356,1365	1,368,1377	1,380,1389	1,392,1401	1,404,1413	1,416,1425	1,428,1437	1,440,1449	1,452,1461	1,464,1473	1,476,1485	1,488,1497	1,500,1511	1,512,1523	1,524,1535	1,536,1547	1,548,1559	1,560,1571	1,572,1583	1,584,1595	1,596,1607	1,608,1619	1,620,1631	1,632,1643	1,644,1655	1,656,1667	1,668,1679	1,680,1691	1,692,1703	1,704,1715	1,716,1727	1,728,1739	1,740,1751	1,752,1763	1,764,1775	1,776,1787	1,788,1799	1,800,1811	1,812,1823	1,824,1835	1,836,1847	1,848,1859	1,860,1871	1,872,1883	1,884,1895	1,896,1907	1,908,1919	1,920,1931	1,932,1943	1,944,1955	1,956,1967	1,968,1979	1,980,1991	1,992,2003	2,004,2015	2,016,2027	2,028,2039	2,040,2051	2,052,2063	2,064,2075	2,076,2087	2,088,2099	2,100,2111	2,112,2123	2,124,2135	2,136,2147	2,148,2159	2,160,2171	2,172,2183	2,184,2195	2,196,2207	2,208,2219	2,220,2231	2,232,2243	2,244,2255	2,256,2267	2,268,2279	2,280,2291	2,292,2303	2,304,2315	2,316,2327	2,328,2339	2,340,2351	2,352,2363	2,364,2375	2,376,2387	2,388,2399	2,400,2411	2,412,2423	2,424,2435	2,436,2447	2,448,2459	2,460,2471	2,472,2483	2,484,2495	2,496,2507	2,508,2519	2,520,2531	2,532,2543	2,544,2555	2,556,2567	2,568,2579	2,580,2591	2,592,2603	2,604,2615	2,616,2627	2,628,2639	2,640,2651	2,652,2663	2,664,2675	2,676,2687	2,688,2699	2,700,2711	2,712,2723	2,724,2735	2,736,2747	2,748,2759	2,760,2771	2,772,2783	2,784,2795	2,796,2807	2,808,2819	2,820,2831	2,832,2843	2,844,2855	2,856,2867	2,868,2879	2,880,2891	2,892,2903	2,904,2915	2,916,2927	2,928,2939	2,940,2951	2,952,2963	2,964,2975	2,976,2987	2,988,2999	3,000,3011	3,012,3023	3,024,3035	3,036,3047	3,048,3059	3,060,3071	3,072,3083	3,084,3095	3,096,3107	3,108,3119	3,120,3131	3,132,3143	3,144,3155	3,156,3167	3,168,3179	3,180,3191	3,192,3203	3,204,3215	3,216,3227	3,228,3239	3,240,3251	3,252,3263	3,264,3275	3,276,3287	3,288,3299	3,300,3311	3,312,3323	3,324,3335	3,336,3347	3,348,3359	3,360,3371	3,372,3383	3,384,3395	3,396,3407	3,408,3419	3,420,3431	3,432,3443	3,444,3455	3,456,3467	3,468,3479	3,480,3491	3,492,3503	3,504,3515	3,516,3527	3,528,3539	3,540,3551	3,552,3563	3,564,3575	3,576,3587	3,588,3599	3,600,3611	3,612,3623	3,624,3635	3,636,3647	3,648,3659	3,660,3671	3,672,3683	3,684,3695	3,696,3707	3,708,3719	3,720,3731	3,732,3743	3,744,3755	3,756,3767	3,768,3779	3,780,3791	3,792,3803	3,804,3815	3,816,3827	3,828,3839	3,840,3851	3,852,3863	3,864,3875	3,876,3887	3,888,3899	3,900,3911	3,912,3923	3,924,3935	3,936,3947	3,948,3959	3,960,3971	3,972,3983	3,984,3995	3,996,4007	4,008,4019	4,020,4031	4,032,4043	4,044,4055	4,056,4067	4,068,4079	4,080,4091	4,092,4103	4,104,4115	4,116,4127	4,128,4139	4,140,4151	4,152,4163	4,164,4175	4,176,4187	4,188,4199	4,200,4211	4,212,4223	4,224,4235	4,236,4247	4,248,4259	4,260,4271	4,272,4283	4,284,4295	4,296,4307	4,308,4319	4,320,4331	4,332,4343	4,344,4355	4,356,4367	4,368,4379	4,380,4391	4,392,4403	4,404,4415	4,416,4427	4,428,4439	4,440,4451	4,452,4463	4,464,4475	4,476,4487	4,488,4499	4,500,4511	4,512,4523	4,524,4535	4,536,4547	4,548,4559	4,560,4571	4,572,4583	4,584,4595	4,596,4607	4,608,4619	4,620,4631	4,632,4643	4,644,4655	4,656,4667	4,668,4679	4,680,4691	4,692,4703	4,704,4715	4,716,4727	4,728,4739	4,740,4751	4,752,4763	4,764,4775	4,776,4787	4,788,4799	4,800,4811	4,812,4823	4,824,4835	4,836,4847	4,848,4859	4,860,4871	4,872,4883	4,884,4895	4,896,4907	4,908,4919	4,920,4931	4,932,4943	4,944,4955	4,956,4967	4,968,4979	4,980,4991	4,992,5003	5,004,5015	5,016,5027	5,028,5039	5,040,5051	5,052,5063	5,064,5075	5,076,5087	5,088,5099	5,100,5111	5,112,5123	5,124,5135	5,136,5147	5,148,5159	5,160,5171	5,172,5183	5,184,5195	5,196,5207	5,208,5219	5,220,5231	5,232,5243	5,244,5255	5,256,5267	5,268,5279	5,280,5291	5,292,5303	5,304,5315	5,316,5327	5,328,5339	5,340,5351	5,352,5363	5,364,5375	5,376,5387	5,388,5399	5,400,5411	5,412,5423	5,424,5435	5,436,5447	5,448,5459	5,460,5471	5,472,5483	5,484,5495	5,496,5507	5,508,5519	5,520,5531	5,532,5543	5,544,5555	5,556,5567	5,568,5579	5,580,5591	5,592,5603	5,604,5615	5,616,5627	5,628,5639	5,640,5651	5,652,5663	5,664,5675	5,676,5687	5,688,5699	5,700,5711	5,712,5723	5,724,5735	5,736,5747	5,748,5759	5,760,5771	5,772,5783	5,784,5795	5,796,5807	5,808,5819	5,820,5831	5,832,5843	5,844,5855	5,856,5867	5,868,5879	5,880,5891	5,892,5903	5,904,5915	5,916,5927	5,928,5939	5,940,5951	5,952,5963	5,964,5975	5,976,5987	5,988,5999	6,000,6011	6,012,6023	6,024,6035	6,036,6047	6,048,6059	6,060,6071	6,072,6083	6,084,6095	6,096,6107	6,108,6119	6,120,6131	6,132,6143	6,144,6155	6,156,6167	6,168,6179	6,180,6191	6,192,6203	6,204,6215	6,216,6227	6,228,6239	6,240,6251	6,252,6263	6,264,6275	6,276,6287	6,288,6299	6,300,6311	6,312,6323	6,324,6335	6,336,6347	6,348,6359	6,360,6371	6,372,6383	6,384,6395	6,396,6407	6,408,6419	6,420,6431	6,432,6443	6,444,6455	6,456,6467	6,468,6479	6,480,6491	6,492,6503	6,504,6515	6,516,6527	6,528,6539	6,540,6551	6,552,6563	6,564,6575	6,576,6587	6,588,6599	6,600,6611	6,612,6623	6,624,6635	6,636,6647	6,648,6659	6,660,6671	6,672,6683	6,684,6695	6,696,6707	6,708,6719	6,720,6731	6,732,6743	6,744,6755	6,756,6767	6,768,6779	6,780,6791	6,792,6803	6,804,6815	6,816,6827	6,828,6839	6,840,6851	6,852,6863	6,864,6875	6,876,6887	6,888,6899	6,900,6911	6,912,6923	6,924,6935	6,936,6947	6,948,6959	6,960,6971	6,972,6983	6,984,6995	6,996,7007	7,008,7019	7,020,7031	7,032,7043	7,044,7055	7,056,7067	7,068,7079	7,080,7091	7,092,7103	7,104,7115	7,116,7127	7,128,7139	7,140,7151	7,152,7163	7,164,7175	7,176,7187	7,188,7199	7,200,7211	7,212,7223	7,224,7235	7,236,7247	7,248,7259	7,260,7271	7,272,7283	7,284,7295	7,296,7307	7,308,7319	7,320,7331	7,332,7343	7,344,7355	7,356,7367	7,368,7379	7,380,7391	7,392,7403	7,404,7415	7,416,7427	7,428,7439	7,440,7451	7,452,7463	7,464,7475	7,476,7487	7,488,7499	7,500,7511	7,512,7523	7,524,7535	7,536,7547	7,548,7559	7,560,7571	7,572,7583	7,584,7595	7,596,7607	7,608,7619	7,620,7631	7,632,7643	7,644,7655	7,656,7667	7,668,7679	7,680,7691	7,692,7703	7,704,7715	7,716,7727	7,728,7739	7,740,7751	7,752,7763	7,764,7775	7,776,7787	7,788,7799	7,800,7811	7,812,7823	7,824,7835	7,836,7847	7,848,7859	7,860,7871	7,872,7883	7,884,7895	7,896,7907	7,908,7919	7,920,7931	7,932,7943	7,944,7955	7,956,7967	7,968,7979	7,980,7991	7,992,8003	8,004,8015	8,016,8027	8,028,8039	8,040,8051	8,052,8063	8,064,8075	8,076,8087	8,088,8099	8,100,8111	8,112,8123	8,124,8135	8,136,8147	8,148,8159	8,160,8171	8,172,8183	8,184,8195	8,196,8207	8,208,8219	8,220,8231	8,232,8243	8,244,8255	8,256,8267	8,268,8279	8,280,8291	8,292,8303	8,304,8315	8,316,8327	8,328,8339	8,340,8351	8,352,8363	8,364,8375	8,376,8387	8,388,8399	8,400,8411	8,412,8423	8,424,8435	8,436,8447	8,448,8459	8,460,8471	8,472,8483	8,484,8495	8,496,8507	8,508,8519	8,520,8531	8,532,8543	8,544,8555	8,556,8567	8,568,8579	8,580,8591	8,592,8603	8,604,8615	8,616,8627	8,628,8639	8,640,8651	8,652,8663	8,664,8675	8,676,8687	8,688,8699	8,700,8711	8,712,8723	8,724,8735	8,736,8747	8,748,8759	8,760,8771	8,772,8783	8,784,8795	8,796,8807	8,808,8819	8,820,8831	8,832,8843	8,844,8855	8,856,8867	8,868,8879	8,880,8891	8,892,8903	8,904,8915	8,916,8927	8,928,8939	8,940,8951	8,952,8963	8,964,8975	8,976,8987	8,988,8999	9,000,9011	9,012,9023	9,024,9035	9,036,9047	9,048,9059	9,060,9071	9,072,9083	9,084,9095	9,096,9107	9,108,9119	9,120,9131	9,132,9143	9,144,9155	9,156,9167	9,168,9179	9,180,9191	9,192,9203	9,204,9215	9,216,9227	9,228,9239	9,240,9251	9,252,9263	9,264,9275	9,276,9287	9,288,9299	9,300,9311	9,312,9323	9,324,9335	9,336
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City of Scranton - PMAA experience only
Workers Compensation

Appendix A
Sheet 1A

Analysis Based Upon Paid Loss and Expenses
As of August 31, 2019

ACCIDENT YEAR	6 Months	18 Months	30 Months	42 Months	54 Months	66 Months	78 Months	90 Months	102 Months	114 Months	126 Months	138 Months	150 Months	162 Months	174 Months	186 Months	198 Months	210 Months	222 Months	234 Months	
3/1/87 - 2/28/88																					
3/1/89 - 2/28/89																					
3/1/89 - 2/28/90																					
3/1/90 - 2/28/91																					
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																					
3/1/05 - 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																					

Point-to-Point Paid Loss Development Factor

ACCIDENT YEAR	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138	138-150	150-162	162-174	174-186	186-198	198-210	210-222	222-234	
3/1/87 - 2/28/88																				
3/1/89 - 2/28/89																				
3/1/89 - 2/28/90																				
3/1/89 - 2/28/91																				
3/1/89 - 2/28/91																				
3/1/01 - 2/28/02																				
3/1/02 - 2/28/03																				
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3/1/04 - 2/28/05																				
3/1/05 - 2/28/06																				
3/1/05 - 2/28/07																				
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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																				

City of Sonoma - PMA experience only
Workers Compensation

Analysis Based Upon Paid Loss and Expenses
As of August 31, 2019

	18-20	19-20	30-42	42-54	54-66	66-78	78-90	Point to Point Paid Loss Development Factors	102-114	114-126	126-138	138-150	150-162	162-174	174-186	186-198	198-210	210-222	222-234	Tail
Sr. Average	2,765	2,860	3,042	3,242	3,458	3,678	3,902	1.015	1.014	1.032	1.010	1.008	1.005	1.006	1.004	1.004	1.004	1.007	1.007	1.003
Wght Avg.	5,043	5,219	5,483	5,749	6,015	6,281	6,547	1.015	1.014	1.031	1.010	1.008	1.005	1.004	1.003	1.003	1.003	1.007	1.007	1.003
Avg (r-high & low)	5,466	5,732	6,000	6,266	6,532	6,798	7,064	1.011	1.015	1.017	1.004	1.002	1.003	1.002	1.001	1.001	1.000	1.000	1.000	1.001
Selected	5,780	6,046	6,312	6,578	6,844	7,110	7,376	1.015	1.015	1.030	1.010	1.007	1.005	1.005	1.003	1.003	1.001	1.007	1.007	1.003
Cumulative/No Tail	11,285	11,551	11,817	12,083	12,349	12,615	12,881	1.135	1.120	1.103	1.071	1.053	1.048	1.022	1.017	1.014	1.011	1.010	1.010	1.003
Cumulative/Wtail	11,295	11,561	11,827	12,093	12,359	12,625	12,891	1.136	1.120	1.103	1.071	1.053	1.048	1.022	1.017	1.014	1.011	1.010	1.010	1.003

21-Sep-19

Paid_PMA_Trimble.xls

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

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

ACTUAL VALUES		TRANSFORMED VALUES		FITTED VALUES	
X	Y	X	LN(LN(Y))	X	Y
12	7.089	12.00	0.67	6.0	5.791
24	3.456	24.00	0.22	18.0	4.221
36	2.609	36.00	-0.04	30.0	3.257
48	2.234	48.00	-0.22	42.0	2.633
60	1.939	60.00	-0.41	54.0	2.212
72	1.774	72.00	-0.56	66.0	1.917
84	1.649	84.00	-0.69	78.0	1.705
96	1.558	96.00	-0.81	90.0	1.549
		102.0	1.431	102.0	1.466
		114.0	1.342	114.0	1.393
		126.0	1.273	126.0	1.334
		138.0	1.219	138.0	1.286
		150.0	1.176	150.0	1.247
		162.0	1.142	162.0	1.214
		174.0	1.115	174.0	1.186
		186.0	1.093	186.0	1.163
		198.0	1.076	198.0	1.143
		210.0	1.062	210.0	1.126
		222.0	1.050	222.0	1.111
		234.0	1.041	234.0	1.098
SUM	432.00	-1.85		30.48	-4.76
AVERAGE	54.00	-0.23		3.81	-0.59

TRANSFORMED VALUES		FITTED VALUES	
LN(X)	LN(Y)	X	Y
2.48	-1.88	6.0	11.599
3.18	-1.07	18.0	4.899
3.58	-0.73	30.0	3.149
3.87	-0.52	42.0	2.478
4.09	-0.32	54.0	2.098
4.28	-0.19	66.0	1.854
4.43	-0.07	78.0	1.684
4.56	0.03	90.0	1.560
		102.0	1.466
		114.0	1.393
		126.0	1.334
		138.0	1.286
		150.0	1.247
		162.0	1.214
		174.0	1.186
		186.0	1.163
		198.0	1.143
		210.0	1.126
		222.0	1.111
		234.0	1.098

TRANSFORMED VALUES		FITTED VALUES	
LN(1/X)	LN(Y-1)	X	Y
-2.48	1.81	6.0	13.583
-3.18	0.90	18.0	4.647
-3.58	0.48	30.0	3.051
-3.87	0.21	42.0	2.404
-4.09	-0.06	54.0	2.057
-4.28	-0.28	66.0	1.843
-4.43	-0.43	78.0	1.699
-4.56	-0.58	90.0	1.594
		102.0	1.516
		114.0	1.455
		126.0	1.407
		138.0	1.367
		150.0	1.334
		162.0	1.306
		174.0	1.283
		186.0	1.262
		198.0	1.244
		210.0	1.229
		222.0	1.216
		234.0	1.202

PARAMETER ESTIMATES	
N =	8.000
A =	94.816
B =	1.127
R^2 =	0.998

PARAMETER ESTIMATES	
N =	8.000
A =	0.018
B =	0.897
R^2 =	0.990

PARAMETER ESTIMATES	
N =	8.000
A =	6.956
B =	0.984
R^2 =	0.950

23-Sep-19

PAID_FIT.xls

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	Y	LN(X)	Double Log [Y/(Y-1)]	LN(X)	Y	LN(1/X)	LN(Y-1)	X	Y
6	11.285	6.00	2.313	1.79	-2.38	12.0	3.693	-1.79	2.38	12.0	3.432
18	1.963	18.00	1.831	2.89	-0.34	24.0	2.079	-2.89	-0.04	24.0	1.809
30	1.481	30.00	1.547	3.40	0.12	36.0	1.576	-3.40	-0.73	36.0	1.425
42	1.282	42.00	1.370	3.74	0.41	48.0	1.344	-3.74	-1.26	48.0	1.269
54	1.177	54.00	1.255	3.99	0.64	60.0	1.217	-3.99	-1.73	60.0	1.189
66	1.153	66.00	1.178	4.19	0.70	72.0	1.141	-4.19	-1.87	72.0	1.141
78	1.136	78.00	1.125	4.36	0.75	84.0	1.093	-4.36	-1.99	84.0	1.111
90	1.120	90.00	1.089	4.50	0.80	96.0	1.063	-4.50	-2.12	96.0	1.089
102	1.103	102.00	1.063	4.62	0.86	108.0	1.042	-4.62	-2.27	108.0	1.074
114	1.071	114.00	1.032	4.74	1.00	120.0	1.029	-4.74	-2.65	120.0	1.063
		120.0	1.045			132.0	1.019			132.0	1.054
		144.0	1.032			144.0	1.013			144.0	1.047
		156.0	1.023			156.0	1.009			156.0	1.041
		168.0	1.017			168.0	1.006			168.0	1.037
		180.0	1.012			180.0	1.004			180.0	1.033
		192.0	1.009			192.0	1.003			192.0	1.030
		204.0	1.006			204.0	1.002			204.0	1.027
		216.0	1.004			216.0	1.001			216.0	1.025
		228.0	1.003			228.0	1.001			228.0	1.023
		240.0	1.002			240.0	1.001			240.0	1.021
SUM		600.00	-14.84	36.22	2.57			-38.22	-12.34		
AVERAGE		60.00	-1.48	3.82	0.26			-3.82	-1.23		

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	A =	N =	A =	N =	A =
10,000	3.199	10,000	0.023	10,000	125.859
0.973	0.973	1.055		1.588	
0.849		0.920		0.979	

PMA_PAID_FIT.xls

23-Sep-19

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

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

ACTUAL VALUES		Curve : $Y = A \cdot (B \cdot X)^C$ (Power Model)			Curve : $Y = 1 / (1 - \exp(-A \cdot X^B))$ (Weibull)			Curve : $Y = A \cdot (1/X)^B + 1$ (Inverse Power Curve)			
X	Y	X	Y'	X	Y	X	Y	X	Y	X	Y
12	7.080	12.00	0.67	2.48	-1.88	10	7.525	-2.48	1.81	10	6.075
24	3.456	24.00	0.22	3.18	-1.07	22	3.981	-3.18	0.90	22	3.909
36	2.609	36.00	-0.04	3.56	-0.73	34	2.874	-3.56	0.48	34	2.781
48	2.234	48.00	-0.22	3.57	-0.52	46	2.330	-3.57	0.21	46	2.267
60	1.939	60.00	-0.41	4.09	-0.32	58	2.005	-4.09	-0.06	58	1.975
72	1.774	72.00	-0.56	4.28	-0.19	70	1.791	-4.28	-0.25	70	1.789
84	1.649	84.00	-0.69	4.43	-0.07	82	1.639	-4.43	-0.43	82	1.660
96	1.558	96.00	-0.81	4.56	0.03	94	1.526	-4.56	-0.58	94	1.566
						106	1.440			106	1.494
						118	1.372			118	1.438
						130	1.317			130	1.393
						142	1.272			142	1.356
						154	1.235			154	1.324
						166	1.204			166	1.298
						178	1.178			178	1.276
						190	1.156			190	1.256
						202	1.137			202	1.239
						214	1.121			214	1.224
						226	1.107			226	1.211
						238	1.094			238	1.199
SUM		432.00	-1.85	30.48	-4.76			-30.48	2.06		
AVERAGE		54.00	-0.23	3.81	-0.59			-3.81	0.26		
		PARAMETER ESTIMATES			PARAMETER ESTIMATES			PARAMETER ESTIMATES			
		N =	8.000	N =	8.000	N =	8.000				
		A =	6.956	A =	0.018	A =	94.816				
		B =	0.964	B =	0.897	B =	1.127				
		R^2 =	0.950	R^2 =	0.980	R^2 =	0.998				

25-Sep-19

PAYOUTS.xls

City of Scranton
Workers Compensation

Appendix A
Sheet #

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

ACCIDENT YEAR	12 Months	24 Months	36 Months	48 Months	60 Months	72 Months	84 Months	96 Months	108 Months	120 Months	132 Months	144 Months	156 Months	168 Months	180 Months	192 Months	204 Months	216 Months	228 Months	240 Months	252 Months	264 Months	276 Months	288 Months	300 Months	
1/1/07 - 12/31/07																										
1/1/08 - 12/31/08																										
1/1/09 - 12/31/09																										
1/1/10 - 12/31/10																										
1/1/07 - 12/31/07																										
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1/1/07 - 12/31/07																										
1/1/08 - 12/31/08																										
1/1/09 - 12/31/09																										
1/1/10 - 12/31/10																										

Point-to-Point Incurred Loss Development Factors

ACCIDENT YEAR	12/24	24/36	36/48	48/60	60/72	72/84	84/96	96/108	108/120	120/132	132/144	144/156	156/168	168/180	180/192	192/204	204/216	216/228	228/240	240/252	252/264	264/276	276/288	288/300	
1/1/07 - 12/31/07																									
1/1/08 - 12/31/08																									
1/1/09 - 12/31/09																									
1/1/10 - 12/31/10																									
1/1/07 - 12/31/07																									
1/1/08 - 12/31/08																									
1/1/09 - 12/31/09																									
1/1/10 - 12/31/10																									
1/1/07 - 12/31/07																									
1/1/08 - 12/31/08																									
1/1/09 - 12/31/09																									
1/1/10 - 12/31/10																									

City of Scranton - PMA experience only
Workers Compensation

Analysis Based Upon Incurred Loss and Expenses
As of August 31, 2019

Appendix A
Sheet 6A

ACCIDENT YEAR	6 Months	18 Months	30 Months	42 Months	54 Months	66 Months	78 Months	90 Months	102 Months	114 Months	126 Months	138 Months	150 Months	162 Months	174 Months	186 Months	198 Months	210 Months	222 Months	234 Months	
3/1/87 - 2/28/88																					
3/1/88 - 2/28/89																					
3/1/89 - 2/28/90																					
3/1/90 - 2/28/91																					
3/1/91 - 2/28/92																					
3/1/92 - 2/28/93																					
3/1/93 - 2/28/94																					
3/1/94 - 2/28/95																					
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3/1/00 - 2/28/01																					
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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																					

Exhibit to Point Inured Loss Development Factors

ACCIDENT YEAR	5:18	18:30	30:42	42:54	54:66	66:78	78:90	90:102	102:114	114:126	126:138	138:150	150:162	162:174	174:186	186:198	198:210	210:222	222:234	
3/1/87 - 2/28/88																				
3/1/88 - 2/28/89																				
3/1/89 - 2/28/90																				
3/1/90 - 2/28/91																				
3/1/91 - 2/28/92																				
3/1/92 - 2/28/93																				
3/1/93 - 2/28/94																				
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3/1/95 - 2/28/96																				
3/1/96 - 2/28/97																				
3/1/97 - 2/28/98																				
3/1/98 - 2/28/99																				
3/1/99 - 2/28/00																				
3/1/00 - 2/28/01																				
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3/1/02 - 2/28/03																				
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3/1/07 - 2/28/08																				
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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																				

Exhibit_P364_Principal.xls

23-Sep-19

City of Scranton - PMA experience only
Workers Compensation

Analysis Based Upon Incurred Loss and Expenses
As of August 31, 2019

	18:30	20:42	42:54	54:66	66:78	78:90	90:102	102:114	114:126	126:138	138:150	150:162	162:174	174:186	186:198	198:210	210:222	222:234	Total	
St. Average	5.783	1.052	1.105	1.017	1.001	0.994	1.025	1.023	1.010	0.979	1.002	1.032	0.983	1.002	1.001	1.000	1.000	1.007	0.979	
Wgid Avg.	5.650	1.051	1.049	1.017	1.000	0.995	1.025	1.021	1.010	0.978	0.989	1.030	0.987	1.001	1.001	1.000	1.000	1.008	0.976	
Avg (x-high & low)	3.579	1.056	1.038	1.018	1.003	0.984	1.010	1.008	1.009	1.000	1.001	1.004	1.000	1.001	1.001	1.000	1.000	1.000	1.000	
Selected	4.000	1.050	1.075	1.018	1.002	1.000	1.025	1.022	1.010	1.000	1.001	1.030	1.000	1.001	1.001	1.000	1.000	1.007	1.000	
Cumulative/No bill	6.413	1.267	1.207	1.123	1.103	1.101	1.101	1.074	1.051	1.040	1.040	1.038	1.009	1.009	1.008	1.007	1.007	1.007	1.000	
Cumulative/With	6.413	1.267	1.207	1.123	1.103	1.101	1.101	1.074	1.051	1.040	1.040	1.038	1.009	1.009	1.008	1.007	1.007	1.007	1.000	1.000

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

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

ACTUAL VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES	
X	Y	X	LN(LN(Y))	X	Y	X	LN(X)	X	Y	X	LN(1/X)	X	Y
	Cumulative												
	Roid Loss												
	Dev Factor												
12	3.146	12.00	0.14	246.0	1.007	246.0	2.48	246.0	1.020	246.0	-2.48	246.0	1.064
24	1.898	24.00	-0.44	258.0	1.005	258.0	3.18	258.0	1.018	258.0	-3.18	258.0	1.060
36	1.579	36.00	-0.78	270.0	1.004	270.0	3.58	270.0	1.015	270.0	-3.58	270.0	1.057
48	1.399	48.00	-1.09	282.0	1.003	282.0	3.87	282.0	1.013	282.0	-3.87	282.0	1.054
60	1.307	60.00	-1.32	294.0	1.002	294.0	4.09	294.0	1.012	294.0	-4.09	294.0	1.052
72	1.264	72.00	-1.45	306.0	1.002	306.0	4.25	306.0	1.010	306.0	-4.25	306.0	1.049
84	1.227	84.00	-1.59	318.0	1.001	318.0	4.33	318.0	1.009	318.0	-4.33	318.0	1.047
96	1.194	96.00	-1.73	330.0	1.001	330.0	4.55	330.0	1.008	330.0	-4.55	330.0	1.045
				342.0	1.001	342.0		342.0	1.007	342.0		342.0	1.044
				354.0	1.001	354.0		354.0	1.006	354.0		354.0	1.042
				366.0	1.001	366.0		366.0	1.005	366.0		366.0	1.040
				378.0	1.000	378.0		378.0	1.005	378.0		378.0	1.039
				390.0	1.000	390.0		390.0	1.004	390.0		390.0	1.037
				402.0	1.000	402.0		402.0	1.004	402.0		402.0	1.036
				414.0	1.000	414.0		414.0	1.003	414.0		414.0	1.035
				426.0	1.000	426.0		426.0	1.003	426.0		426.0	1.034
				438.0	1.000	438.0		438.0	1.002	438.0		438.0	1.033
				450.0	1.000	450.0		450.0	1.002	450.0		450.0	1.032
				462.0	1.000	462.0		462.0	1.002	462.0		462.0	1.031
				474.0	1.000	474.0		474.0	1.002	474.0		474.0	1.030
SUM		432.00	-8.26				30.48				-30.48		
AVERAGE		54.00	-1.03				3.81				-3.81		

Curve : $Y = A \cdot (1/X)^B + 1$
(Inverse Power Curve)

Curve : $Y = 1 / [1 - \text{EXP}(-A \cdot X^B)]$
(Weibull)

Curve : $Y = A \cdot (B \cdot X)$
(Power Model)

*** SELECTED ***

PARAMETER ESTIMATES	
N =	6.000
A =	35.917
B =	1.151
R ² =	0.998

PARAMETER ESTIMATES	
N =	6.000
A =	0.067
B =	0.739
R ² =	0.984

PARAMETER ESTIMATES	
N =	6.000
A =	35.917
B =	1.151
R ² =	0.998

RPTD_FT2.xls

25-Sep-19

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

ACTUAL VALUES		TRANSFORMED VALUES FITTED VALUES (Power Model) Curve: $Y = A(B^X)$		TRANSFORMED VALUES FITTED VALUES (Weibull) Curve: $Y = 1 / (1 - \text{EXP}(-AX^B))$		TRANSFORMED VALUES FITTED VALUES (Inverses Power Curve) Curve: $Y = A * (100)^B + 1$		FITTED VALUES	
X	Y	X	LN(LN(Y))	LN(X)	Double Log [Y/(Y-1)]	LN(1/X)	LN(Y-1)	X	Y
6	6.413	6.00	0.62	1.79	-1.77	1.79	1.89	12.0	2.390
18	1.603	18.00	-0.75	2.89	-0.02	24.0	-0.51	24.0	1.504
30	1.267	30.00	-1.44	3.40	0.44	36.0	-1.32	36.0	1.279
42	1.207	42.00	-1.67	3.74	0.57	48.0	-1.58	48.0	1.183
54	1.123	54.00	-2.16	3.99	0.79	60.0	-2.10	60.0	1.132
66	1.103	66.00	-2.32	4.19	0.88	72.0	-2.27	72.0	1.101
78	1.101	78.00	-2.34	4.36	0.87	84.0	-2.30	84.0	1.081
90	1.101	90.00	-2.34	4.50	0.87	96.0	-2.30	96.0	1.066
102	1.074	102.00	-2.64	4.82	0.98	108.0	-2.81	108.0	1.056
114	1.051	114.00	-3.01	4.74	1.11	120.0	-2.98	120.0	1.048
		132.0	1.025	132.0	1.017	132.0	1.042	132.0	1.042
		144.0	1.018	144.0	1.012	144.0	1.037	144.0	1.037
		156.0	1.013	156.0	1.009	156.0	1.033	156.0	1.033
		168.0	1.009	168.0	1.006	168.0	1.029	168.0	1.029
		180.0	1.007	180.0	1.005	180.0	1.026	180.0	1.026
		192.0	1.005	192.0	1.003	192.0	1.024	192.0	1.024
		204.0	1.004	204.0	1.002	204.0	1.022	204.0	1.022
		216.0	1.003	216.0	1.002	216.0	1.020	216.0	1.020
		228.0	1.002	228.0	1.001	228.0	1.019	228.0	1.019
		240.0	1.001	240.0	1.001	240.0	1.017	240.0	1.017
SUM		600.00	-15.05	38.22	4.71		-36.22		
AVERAGE		60.00	-1.81	3.82	0.47		-3.82		
		PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
		N =	10,000	N =	10,000	N =	10,000	N =	10,000
		A =	2.244	A =	0.054	A =	52.641	A =	52.641
		B =	0.974	B =	0.886	B =	1.463	B =	1.463
		R^2 =	0.817	R^2 =	0.907	R^2 =	0.970	R^2 =	0.970

The City of Scranton
PA Bureau of WC - Reported Claim Development Factors, Public Administration
ANALYSIS OF DEVELOPMENT PATTERNS
USING "THE METHOD OF LEAST SQUARES"

ACTUAL VALUES		Curve : $Y = A \cdot (B^X)$ (Power Model)		Curve : $Y = 1 / (1 + \text{EXP}(-A \cdot X^B))$ (Weibull)		Curve : $Y = A \cdot (1/X)^B + 1$ (Inverse Power Curve)	
X	Y	X	LN(LN(Y))	LN(X)	Double Log [Y/(Y-1)]	LN(1/X)	LN(Y-1)
18	1.057	18.00	-2.73	2.89	1.02	-2.89	-2.70
30	1.012	30.00	-4.46	3.40	1.50	-3.40	-4.46
42	1.006	42.00	-5.20	3.74	1.85	-3.74	-5.19
54	1.002	54.00	-6.48	3.99	1.87	-3.99	-6.48
66	1.001	66.00	-7.53	4.19	2.02	-4.19	-7.53
		80.00	1.000			80.00	1.000
		92.00	1.000			92.00	1.000
		104.00	1.000			104.00	1.000
		116.00	1.000			116.00	1.000
		128.00	1.000			128.00	1.000
		140.00	1.000			140.00	1.000
		152.00	1.000			152.00	1.000
		164.00	1.000			164.00	1.000
		176.00	1.000			176.00	1.000
		188.00	1.000			188.00	1.000
		200.00	1.000			200.00	1.000
		212.00	1.000			212.00	1.000
		224.00	1.000			224.00	1.000
		236.00	1.000			236.00	1.000
SUM		210.00	-26.40	18.21	8.05	-18.21	-26.36
AVERAGE		42.00	-5.28	3.64	1.61	-3.64	-5.27
		PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
		N =	5,000	N =	5,000	N =	5,000
		A =	1.244	A =	0.325	A =	2416.728
		B =	0.908	B =	0.751	B =	3.557
		R^2 =	0.987	R^2 =	0.989	R^2 =	0.989

25-Sep-19

PCRB_CLAIM.xls

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

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	
X	Y	X	Y'	X	Y	X	Y'	X	Y	X	Y'	X	Y	X	Y'	X	Y
Maturity (Months)	Cumulative Paid Loss Dev Factor																
12	3.146	12.00	0.14	8.0	2.628	5.0	3.730	20.0	2.179	20.0	0.76	8.0	4.280	20.0	0.76	8.0	4.280
24	1.899	24.00	-0.44	20.0	2.060	20.0	2.179	32.0	1.722	32.0	-0.11	20.0	2.142	32.0	-0.11	20.0	2.142
36	1.579	36.00	-0.78	32.0	1.756	32.0	1.722	44.0	1.499	44.0	-0.55	32.0	1.665	44.0	-0.55	32.0	1.665
48	1.369	48.00	-1.09	44.0	1.550	44.0	1.499	56.0	1.367	56.0	-0.92	44.0	1.461	56.0	-0.92	44.0	1.461
60	1.307	60.00	-1.32	56.0	1.407	56.0	1.367	68.0	1.281	68.0	-1.18	56.0	1.349	68.0	-1.18	56.0	1.349
72	1.264	72.00	-1.45	68.0	1.305	68.0	1.281	80.0	1.221	80.0	-1.33	68.0	1.279	80.0	-1.33	68.0	1.279
84	1.227	84.00	-1.59	80.0	1.230	80.0	1.221	92.0	1.177	92.0	-1.48	80.0	1.232	92.0	-1.48	80.0	1.232
96	1.194	96.00	-1.73	92.0	1.174	92.0	1.177	104.0	1.143	104.0	-1.64	92.0	1.197	104.0	-1.64	92.0	1.197
				115.0	1.103	115.0	1.103	128.0	1.079	128.0	-1.71	115.0	1.151	128.0	-1.71	115.0	1.151
				140.0	1.061	140.0	1.061	152.0	1.047	152.0	-1.78	140.0	1.135	152.0	-1.78	140.0	1.135
				164.0	1.037	164.0	1.037	176.0	1.028	176.0	-1.84	164.0	1.122	176.0	-1.84	164.0	1.122
				188.0	1.022	188.0	1.022	200.0	1.017	200.0	-1.89	188.0	1.111	200.0	-1.89	188.0	1.111
				212.0	1.013	212.0	1.013	224.0	1.010	224.0	-1.93	212.0	1.101	224.0	-1.93	212.0	1.101
				236.0	1.008	236.0	1.008					236.0	1.083	236.0		236.0	1.083
SUM		432.00	-8.26					30.48	0.91		-30.48				-30.48		
AVERAGE		54.00	-1.03					3.81	0.11		-3.81				-3.81		

23-Sep-19

RPTD_FIT_CRITICAL.xls

PARAMETER ESTIMATES

N = 8.000
A = 35.917
B = 1.151
R^2 = 0.998

PARAMETER ESTIMATES

N = 8.000
A = 0.087
B = 0.739
R^2 = 0.984

PARAMETER ESTIMATES

N = 8.000
A = 2.981
B = 0.979
R^2 = 0.928

*The City of Scranton
Workers' Compensation*

*APPENDIX B
Sheet 1*

Derivation of Large Loss Critical Values

(A)	(B)	(C)	(D)	(E)	(F)	(G)
<i>Accident Period</i>	<i>Implied Trend Factor to 2020</i>	<i>Large Loss Defintion</i>	<i>Maturity at 8/31/19 (months)</i>	<i>Reported Loss Development Factor</i>	<i>Reported Claim Development Factor</i>	<i>Large Loss Critical Reported Amount at 8/31/19</i>
01/01/86-12/31/86	N/A	\$250,000	404	1.027	1.000	\$243,501
01/01/87-12/31/87	N/A	\$350,000	392	1.029	1.000	\$340,239
01/01/88-12/31/88	N/A	\$300,000	380	1.030	1.000	\$291,350
01/01/89-12/31/89	N/A	\$500,000	368	1.032	1.000	\$484,642
01/01/90-12/31/90	N/A	\$500,000	356	1.034	1.000	\$483,704
01/01/91-12/31/91	N/A	\$350,000	344	1.036	1.000	\$337,939
01/01/92-12/31/92	N/A	\$400,000	332	1.038	1.000	\$385,472
01/01/93-12/31/93	N/A	\$400,000	320	1.041	1.000	\$384,360
01/01/94-12/31/94	N/A	\$350,000	308	1.044	1.000	\$335,349
01/01/95-12/31/95	N/A	\$500,000	296	1.047	1.000	\$477,696
01/01/96-12/31/96	N/A	\$500,000	284	1.051	1.000	\$475,878
01/01/97-12/31/97	N/A	\$400,000	272	1.055	1.000	\$379,258
01/01/98-12/31/98	N/A	\$400,000	260	1.059	1.000	\$377,825
01/01/99-12/31/99	N/A	\$250,000	248	1.063	1.000	\$235,252
01/01/00-12/31/00	N/A	\$250,000	236	1.067	1.000	\$234,370
01/01/01-12/31/01	N/A	\$250,000	224	1.071	1.000	\$233,466
01/01/02-12/31/02	N/A*	\$300,000	212	1.075	1.000	\$278,953
01/01/03-12/31/03	N/A*	\$350,000	200	1.081	1.000	\$323,868
01/01/04-12/31/04	N/A*	\$400,000	188	1.087	1.000	\$368,107
01/01/05-12/31/05	N/A*	\$500,000	176	1.093	1.000	\$457,258
01/01/06-12/31/06	N/A	\$750,000	164	1.101	1.000	\$680,957
01/01/07-12/31/07	N/A	\$750,000	152	1.111	1.000	\$675,275
01/01/08-12/31/08	N/A	\$750,000	140	1.122	1.000	\$668,660
01/01/09-12/31/09	N/A	\$750,000	128	1.135	1.000	\$660,871
01/01/10-12/31/10	N/A	\$800,000	116	1.151	1.000	\$695,017
01/01/11-12/31/11	N/A	\$800,000	104	1.171	1.000	\$683,003
01/01/12-12/31/12	N/A	\$800,000	92	1.197	1.000	\$668,170
01/01/13-12/31/13	N/A	\$800,000	80	1.232	1.000	\$649,430
01/01/14-12/31/14	N/A	\$800,000	68	1.279	1.000	\$625,065
01/01/15-12/31/15	N/A	\$800,000	56	1.349	1.001	\$592,178
01/01/16-12/31/16	N/A	\$800,000	44	1.461	1.004	\$545,491
01/01/17-12/31/17	N/A	\$800,000	32	1.665	1.013	\$474,472
01/01/18-12/31/18	N/A	\$800,000	20	2.142	1.048	\$356,275
01/01/19-12/31/19	N/A	\$1,000,000	8	4.280	1.270	\$184,006

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

Column (E): Appendix A, Sheet 11; runoff 1997 and prior

Column (F): Appendix A, Sheet 10

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

The City of Scranton
Workers' Compensation

APPENDIX B
Sheet 2

Summary of Critical Value Disability Losses
As of August 31, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Date of Loss	Named Insured	Medical Paid	Indemnity Paid	Expense Paid	Total Paid	Outstanding Reserves	Total Incurred	Critical Loss Reported Amount
03/01/86-02/28/87								
03/01/86	SABLE	\$2,393.7	\$437,837.9	\$7,031.5	\$447,263.1	\$78,417.0	\$525,680	\$243,501
07/01/86	MCGEE	\$6,212.9	\$467,853.8	\$21,943.0	\$496,009.7	\$4,784.0	\$500,794	\$243,501
01/09/87	HOBAN	\$48,816.9	\$413,962.6	\$50,038.1	\$512,817.6	\$0.0	\$512,818	\$340,239
	3 Claims				\$1,456,090	\$83,201	\$1,539,291	
03/01/87-02/28/88								
08/04/87	KERRIGAN	\$176,577.9	\$433,507.0	\$20,630.6	\$630,715	\$32,187	\$662,902	\$340,239
08/09/87	ROSS III	\$8,995.6	\$368,392.5	\$2,022.1	\$379,410	\$0	\$379,410	\$340,239
08/15/87	NOVAK	\$15,303.9	\$371,896.9	\$15,026.9	\$402,228	\$0	\$402,228	\$340,239
09/01/87	GENOVESE	\$166,034.9	\$484,785.5	\$23,011.1	\$673,831	\$0	\$673,831	\$340,239
	4 Claims				\$2,086,185	\$32,187	\$2,118,372	
03/01/88-02/28/89								
05/06/88	MCGOWAN	\$17,515	\$557,939	\$15,655	\$591,109	\$117,387	\$708,496	\$291,350
07/14/88	TASSEY	\$3,990	\$290,010	\$3,038	\$297,038	\$105,246	\$402,284	\$291,350
07/17/88	RESCIGNO	\$0	\$225,491	\$3,372	\$228,863	\$329,657	\$558,520	\$291,350
08/13/88	MCHALE	\$31,714	\$300,486	\$23,443	\$355,642	\$0	\$355,642	\$291,350
01/14/89	HOFFMAN	\$32,152	\$611,106	\$18,037	\$661,295	\$0	\$661,295	\$484,642
	5 Claims				\$2,133,947	\$552,290	\$2,686,237	
03/01/90-02/28/91								
06/26/90	JONES	0	563,549.60	12,896.00	\$576,446	302,317	\$878,763	\$483,704
12/30/90	BENTLER	75,542.51	444,566.46	38,214.33	\$567,063	34,626	\$601,689	"Pappy
	2 Claims				\$1,143,508	\$336,943	\$1,480,451	Plan"

LgLosses.xls

23-Sep-19

The City of Scranton
Workers' Compensation

APPENDIX B
Sheet 3

Summary of Critical Value Disability Losses
As of August 31, 2019

(A) Date of Loss	(B) Named Insured	(C) Medical Paid	(D) Indemnity Paid	(E) Expense Paid	(F) Total Paid	(G) Outstanding Reserves	(H) Total Incurred	(I) Critical Reported Amount
03/01/91-02/28/92								
05/06/91	PRICE	\$23,868	\$378,615	\$2,156	\$404,639	\$38,969	\$443,608	\$337,939
07/19/91	WHALEN	\$138,044	\$295,415	\$18,444	\$451,602	\$0	\$451,602	\$337,939
07/24/91	MALINOWSKI	\$59,010	\$528,352	\$46,470	\$633,833	\$92,233	\$726,066	\$337,939
08/01/91	PETRINI	\$1,720	\$461,128	\$6,417	\$469,265	\$2,771	\$472,036	\$337,939
08/21/91	HARVEY	\$119,714	\$322,891	\$58,992	\$501,597	\$0	\$501,597	\$337,939
09/08/91	HUBSHMAN	\$13,294	\$398,781	\$61,227	\$473,302	\$0	\$473,302	\$337,939
11/05/91	SEYMOUR	\$96,312	\$564,249	\$21,588	\$682,150	\$60,957	\$743,107	\$337,939
02/07/92	BIDWELL	\$0	\$395,914	\$9,218	\$405,133	\$0	\$405,133	\$385,472
	8 Claims				\$4,021,520	\$194,930	\$4,216,450	
03/01/92-02/28/93								
08/02/92	DAVIS, B.	\$123,164	\$381,864	\$38,082	\$543,111	\$0	\$543,111	\$385,472
08/26/92	GRISKO	\$72,744	\$535,788	\$33,261	\$641,792	\$0	\$641,792	\$385,472
10/14/92	MONAHAN	\$34,940	\$644,818	\$80,507	\$760,265	\$0	\$760,265	\$385,472
11/29/92	DAVIS, Wm.	\$90,017	\$403,035	\$88,560	\$551,613	\$0	\$551,613	\$385,472
	4 Claims				\$2,496,780	\$0	\$2,496,780	
03/01/93-02/28/94								
03/04/93	POWELL	\$135,344	\$679,580	\$92,769	\$907,693	\$140,878	\$1,048,571	\$384,360
04/15/93	CONLON	\$77,228	\$584,473	\$19,034	\$680,735	\$0	\$680,735	\$384,360
05/02/93	WASYLYNIAK	\$59,871	\$470,649	\$27,589	\$558,109	\$0	\$558,109	\$384,360
05/14/93	JEFFERS	\$31,885	\$319,155	\$36,513	\$387,553	\$0	\$387,553	\$384,360
06/22/93	PALUTIS	\$76,477	\$390,796	\$48,169	\$515,442	\$0	\$515,442	\$384,360
07/08/93	ARMFIELD	\$11,505	\$637,515	\$16,930	\$665,950	\$11,796	\$677,746	\$384,360
07/24/93	CAWLEY	\$34,555	\$345,596	\$42,994	\$423,245	\$0	\$423,245	\$384,360
08/11/93	DAFFARO	\$50,352	\$552,136	\$4,180	\$607,667	\$5,218	\$612,885	\$384,360
01/19/94	BURRIER	\$59,239	\$255,436	\$31,406	\$346,081	\$0	\$346,081	\$335,349
	9 Claims				\$5,092,475	\$157,892	\$5,250,367	

LglLosses.xls

23-Sep-19

The City of Scranton
Workers' Compensation

APPENDIX B
Sheet 4

Summary of Critical Value Disability Losses
As of August 31, 2019

(A) Date of Loss	(B) Named Insured	(C) Medical Paid	(D) Indemnity Paid	(E) Expense Paid	(F) Total Paid	(G) Outstanding Reserves	(H) Total Incurred	(I) Critical Reported Amount
03/01/95-02/28/96								
07/20/95	MCGINNIS	\$91,758	\$494,797	\$40,216	\$626,771	\$0	\$626,771	\$477,696
08/23/95	DERMODY	\$8,741	\$625,434	\$70,983	\$705,159	\$0	\$705,159	\$477,696
09/18/95	ANDREJACK	\$48,989	\$363,700	\$53,425	\$466,114	\$16,257	\$482,371	\$477,696
12/07/95	HINKLEY	\$61,862	\$362,619	\$55,955	\$480,436	\$0	\$480,436	\$477,696
01/05/96	DUDZINSKI	\$59,031	\$543,209	\$53,990	\$660,115	\$0	\$660,115	\$475,878
	5 Claims				\$2,938,594	\$16,257	\$2,954,851	
03/01/96-02/28/97								
07/24/96	DOYLE	\$586	\$666,365	\$13,488	\$680,439	\$0	\$680,439	\$475,878
09/04/96	MUSSO	\$200,916	\$154,800	\$49,952	\$405,668	\$152,457	\$558,125	
	2 Claims				\$1,086,107	\$152,457	\$1,238,564	
03/01/97-02/28/98								
06/09/97	MATTICKS	\$62,307	\$275,891	\$57,074	\$395,272	\$0	\$395,272	\$379,258
	1 Claim				\$395,272	\$0	\$395,272	
03/01/99-02/28/00								
04/06/99	OTTONE	\$24,493	\$227,517	\$33,777	\$285,787	\$0	\$285,787	\$235,252
05/10/99	KLEE	\$15,904	\$209,899	\$22,015	\$247,818	\$0	\$247,818	\$235,252
01/26/00	MARTIN	\$272,273	\$89,236	\$47,084	\$408,593	\$0	\$408,593	\$234,370
	3 Claims				\$942,198	\$0	\$942,198	
03/01/00-02/28/01								
06/09/00	MEDALLIS	\$103,100	\$148,552	\$30,040	\$281,692	\$0	\$281,692	\$234,370
07/13/00	WAZNAK	\$224,469	\$220,048	\$43,165	\$487,682	\$0	\$487,682	\$234,370
02/17/01	BATYKO	\$44,640	\$156,846	\$37,558	\$239,044	\$0	\$239,044	\$233,466
	3 Claims				\$1,008,418	\$0	\$1,008,418	

LgLosses.xls

23-Sep-19

The City of Scranton
Workers' Compensation

APPENDIX B
Sheet 5

Summary of Critical Value Disability Losses
As of August 31, 2019

(A) Date of Loss	(B) Named Insured	(C) Medical Paid	(D) Indemnity Paid	(E) Expense Paid	(F) Total Paid	(G) Outstanding Reserves	(H) Total Incurred	(I) Large Loss Critical Reported Amount
03/01/01-02/28/02								
08/10/01	LANNING	\$56,527	\$219,620	\$25,557	\$301,704	\$0	\$301,704	\$233,466
08/23/01	GALELLA	\$44,321	\$184,415	\$27,920	\$256,656	\$0	\$256,656	\$233,466
02/11/02	MACKIN	\$46,164	\$221,969	\$22,969	\$291,102	\$0	\$291,102	\$278,953
02/20/02	OZOVEK	\$143,954	\$268,672	\$30,331	\$442,957	\$0	\$442,957	\$278,953
	4 Claims	(2 post 10/17/01 SIF)			\$1,292,419	\$0	\$1,292,419	
03/01/02-02/28/03								
04/15/02	FARGIONE	\$126,603	\$304,542	\$27,010	\$463,519	\$0	\$463,519	\$278,953
06/12/02	GISOLFI	\$144,865	\$294,596	\$45,856	\$485,317	\$0	\$485,317	\$278,953
07/21/02	ROSAR, J.	\$79,913	\$308,354	\$44,915	\$433,182	\$0	\$433,182	\$278,953
07/25/02	BOEZI	\$206,569	\$224,196	\$77,115	\$507,881	\$13,055	\$520,936	\$278,953
	4 Claims	(all pre 10/17/02)			\$1,889,898	\$13,055	\$1,902,953	
03/01/03-02/28/04								
11/25/03	MALONE	\$4,886	\$310,817	\$8,325	\$324,028	\$367,075	\$691,103	\$370,135
	1 Claim	(1 post 10/16/03 SIF)			\$324,028	\$367,075	\$691,103	
03/01/04-02/28/05								
06/24/04	EIBACH	\$155,654	\$284,209	\$58,192	\$498,055	\$0	\$498,055	\$368,107
09/19/04	McINTYRE	\$149,519	\$236,458	\$20,023	\$417,202	\$0	\$417,202	\$368,107
	2 Claims	(pre 10/17/04)			\$915,257	\$0	\$915,257	
03/01/06-02/28/07								
09/12/06	SVETOVICH	\$261,778	\$419,387	\$108,271	\$789,437	\$161,837	\$951,274	\$680,957
	1 Claim				\$789,437	\$161,837	\$951,274	
03/01/15-02/28/16								
07/11/15	WILDING	\$93,143	\$204,737	\$4,540	\$302,419	\$1,649,195	\$1,951,614	\$592,178
	1 Claim				\$302,419	\$1,649,195	\$1,951,614	

LgLosses.xls

23-Sep-19

**The City of Scranton
Workers' Compensation**

APPENDIX C

Derivation of Discount Factors as of 8/31/19

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Accident Period	Maturity in Years at 8/31/19	Cumulative		Midpoint Upcoming Period	% Losses		Discount Factor
		Paid Loss Development Factor	% Losses Paid at 8/31/19		Paid Upcoming Period	Column(F) Discounted	
2019/2020	0.50	13.583	7.4%	1.0	14.2%	0.138	0.838
2018/2019	1.50	4.647	21.5%	2.0	11.3%	0.108	0.830
2017/2018	2.50	3.051	32.8%	3.0	8.8%	0.083	0.821
2016/2017	3.50	2.404	41.6%	4.0	7.0%	0.064	0.813
2015/2016	4.50	2.057	48.6%	5.0	5.6%	0.051	0.807
2014/2015	5.50	1.843	54.3%	6.0	4.6%	0.040	0.803
2013/2014	6.50	1.699	58.9%	7.0	3.9%	0.033	0.799
2012/2013	7.50	1.594	62.7%	8.0	3.2%	0.027	0.797
2011/2012	8.50	1.516	66.0%	9.5	5.1%	0.041	0.796
	10.50	1.407	71.1%	11.5	3.9%	0.030	0.799
	12.50	1.334	75.0%	13.5	3.0%	0.022	0.806
	14.50	1.283	77.9%	15.5	2.4%	0.017	0.819
	16.50	1.244	80.4%	17.5	1.9%	0.013	0.836
	18.50	1.215	82.3%	19.5	2.1%	0.014	0.857
	20.50		84.4%	21.5	2.3%	0.014	0.879
	22.50		86.7%	23.5	2.6%	0.015	0.901
	24.50		89.3%	25.5	2.8%	0.016	0.923
	26.50		92.1%	27.5	3.1%	0.017	0.945
	28.50		95.2%	29.5	3.4%	0.018	0.966
	30.50		98.6%	31.5	1.4%	0.007	0.978
ULT	32.50	1.000	100.0%				

Annual Interest Rate: 2.25%

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)]

FILE OF THE COUNCIL NO. _____

2019

AN ORDINANCE

AMENDING FILE OF THE COUNCIL NO. 45, 1996, AS AMENDED BY FILE OF THE COUNCIL NO. 110, 2005 UPDATING THE LIST OF HISTORIC PROPERTIES IN THE CITY OF SCRANTON, BY CREATING "THE LOCAL DOWNTOWN HISTORIC DISTRICT" TO EXPAND THE LIST OF HISTORIC PROPERTIES TO INCLUDE ALL BUILDINGS LOCATED WITHIN THE CENTRAL BUSINESS DISTRICT AND AMENDING THE PROCESS FOR LEGISLATIVE REVIEW OF RECOMMENDATIONS MADE BY THE HISTORICAL ARCHITECTURE REVIEW BOARD.

WHEREAS, by File of the Council No. 45, 1996, the City of Scranton established a list of designated historic properties and delegated certain powers to the Historical Architecture Review Board for oversight of such properties; and

WHEREAS, by File of the Council No. 110, 2005, the City of Scranton agreed to include an updated list of historic properties; and

WHEREAS, the City now wishes to create the "Local Downtown Historic District" to expand the list of historic properties as an overlay of its Central Business District as depicted in the Map attached hereto as Exhibit "A;" and

WHEREAS, the City also desires to simplify the process for property owners who are requesting approval from the Historic Architecture Review Board so that improvements to buildings in the City are not unnecessarily delayed; and

WHEREAS, key stakeholders throughout the City have expressed support for the new historic overlay. Attached hereto are letters of support from Scranton Tomorrow, the Lackawanna Heritage Valley, and the Lackawanna Historical Society, marked collectively as Exhibit "B."

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SCRANTON that File of the Council No. 45, 1996 is amended as follows:

SECTION 1. File of the Council No. 45, 1996 is hereby amended to expand the list of historic properties to include those which are depicted in the Map attached hereto and marked as Exhibit "A" to create the "Local Downtown Historic District." This map indicates that the historic district will overlay the entire Central Business District as delineated in the City's Zoning Code and adopted by File of Council No. 74, 1993.

SECTION 2. Section 9(d) of File of the Council No. 45, 1996 shall be repealed in its entirety and shall read:

(d) DECISION:

The Board shall notify the applicant of its decision as soon as possible, by Certified Mail, Return Receipt Requested, but no later than thirty (30) days after the submission of the application to the Building Code Official.

If the Board decides to recommend the granting of a Certificate of Appropriateness, the Board shall, simultaneously with notifying the applicant, submit its advice/report, in writing, to the Building Code Official for issuance of a permit.

If the Board, on the basis of the information received at the meeting, and from its general knowledge and background information, decides to recommend a denial of the Certificate of Appropriateness, it shall indicate to the applicant the changes, if any, in the plans and specifications which would enable the applicant to meet the requirements of this Ordinance, and shall forward its report to the Governing Body of the City of Scranton. The Board shall withhold its report from the Governing Body of the City of Scranton for a period of five (5) days following its notice to the applicant that the Board intends to recommend against the granting of a Certificate of Appropriateness. This grace period, which is intended to allow the applicant time to decide whether or not to make the suggested changes, may be extended by an additional fifteen (15) days upon written request of the applicant. At the expiration of this grace period, the Board shall forward its advice/report denying a Certificate of Appropriateness to the Governing Body of the City of Scranton, including any pertinent information regarding suggested changes to the proposed plan/application in question, and the applicant's response(s) to said suggested changes.

SECTION 3. Section 10 of File of the Council No. 45, 1996 shall be repealed in its entirety and shall read:

In the event that the Board denies an application, the Board shall submit its advice/report, in writing, to the Governing Body of the City of Scranton within thirty (30) days of the date of the submission of the application unless the time limitation is waived, in writing, by the applicant. This thirty (30) day period shall be extended, automatically, by the number of grace period days given pursuant to SECTION 9. Should the Board fail to provide its advice/report to the Governing Body of the City of Scranton within the time limits specified herein, it shall be deemed as a matter of law that the Board has recommended that the City of Scranton issue the subject Certificate of Appropriateness, and the applicant may notify the Building Code Official accordingly.

Should the Board decide to deny the application, it shall provide its advice/report to the Governing Body of the City of Scranton, it shall be in writing, and it shall include the following:

- (1) The exact location of the area in which the work is to be done;
- (2) The exterior changes to be made, or the exterior character of the structure to be constructed or erected.
- (3) A list of the surrounding structures with their general exterior characteristics and the names of their owners;
- (4) The effect of the proposed change(s) upon the general historical and architectural nature of the area;
- (5) The appropriateness of the exterior architectural features which can be seen from a public street or way;

- (6) The general design, arrangement, texture, and material of the building or structure, and the relation of such factors to similar features of the buildings or structures in the area;
- (7) The opinion of the Board (pro and con) as to the appropriateness of the work proposed as it will preserve, destroy, the historical or visual aspects and nature of the area.

SECTION 4. Section 11 of File of the Council No. 45, 1996 shall be repealed in its entirety and shall read:

(a) RECEIPT OF BOARD ADVICE/REPORT:

Upon receipt of the written denial of a Certificate of Appropriateness and the advice/report of the Board, or, absent the Board's advice/report, notification to the Building Code Official of the City of Scranton, the Governing Body of the City of Scranton shall consider within forty five (45) working days the question of upholding or remanding the denial of the application to the Board.

(b) NOTICE:

The applicant shall be advised by the City Clerk of the City of Scranton, by Certified Mail, Return Receipt Requested, of the time and place of the meeting at which time the denial will be reviewed by City Council and the applicant shall be advised that they have the right to attend the meeting and be heard as to their reasons for filing the application. If the applicant is not the owner of the property, then the owner shall be notified in the same manner.

(c) CRITERIA AND PROCEDURES:

In determining whether or not to uphold the denial of a Certificate of Appropriateness of the proposed erection, reconstruction, alteration, restoration, demolition, or razing of all or part of any building or structure, the Governing Body of the City of Scranton shall consider the same factors as considered by the Board, set forth in SECTION 5 (b) of this Ordinance, as well as the advice/report of the Commission. Any Hearing shall be conducted in accordance with the provisions of 53 P.S. §10908(2), (3), (4), (5), (6), (8), and (9), except that the time periods shall be those prescribed by this Ordinance.

(d) DECISION:

If the Governing Body of the City of Scranton concurs with the denial of a Certificate of Appropriateness, it shall do so in writing and copies shall be given to the applicant, the Board, and to the Pennsylvania Historical and Museum Commission, where applicable, by Certified Mail, Return Receipt Requested. The notice, rejecting the application, shall indicate what changes, if any, in the application's plans and specifications would enable the applicant to meet the requirements of this Ordinance.

If the Governing Body of the City of Scranton does not concur with the Board's denial of the Certificate of Appropriateness, it shall remand the matter to the Board, with an explanation for its rationale, and provide a copy its decision to the Board. Thereafter, the Board shall evaluate the Governing Body's recommendations, and revise its decision and report accordingly.

SECTION 5. In all other respects, File of the Council No. 45, 1996 shall remain in full force and effect.

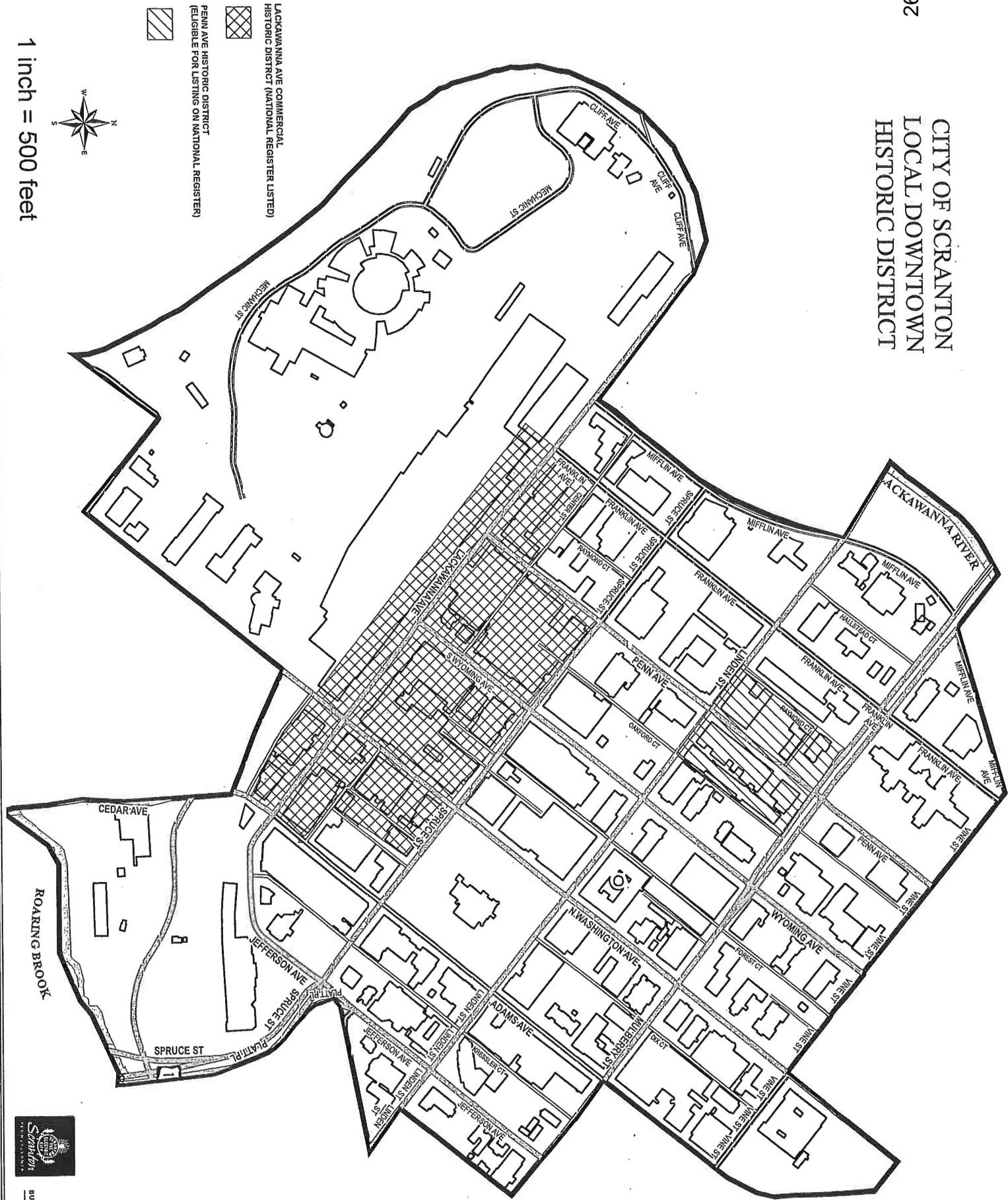
SECTION 6. If any section, clause, provision or portion of this Ordinance shall be held invalid or unconstitutional by any Court of competent jurisdiction such decision shall not affect any other section, clause, provision or portion of this Ordinance so long as it remains legally

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 interest of the promotion of the purposes and intent of this Ordinance, and the effective administration thereof.

SECTION 7. This Ordinance shall become effective immediately upon approval.

SECTION 8. This Ordinance is enacted by the Council of the City of Scranton under the authority of the Act of Legislature, April 13, 1972, Act No. 62, known as the "Home Rule Charter and Option Plans Law" and any other applicable law arising under the laws of the State of Pennsylvania.

CITY OF SCRANTON LOCAL DOWNTOWN HISTORIC DISTRICT



-  LACKAWANNA AVE COMMERCIAL HISTORIC DISTRICT (NATIONAL REGISTER LISTED)
-  PENN AVE HISTORIC DISTRICT (ELIGIBLE FOR LISTING ON NATIONAL REGISTER)



1 inch = 500 feet

EXHIBIT
"A"



BUREAU OF CITY PLANNING



Mayor Wayne Evans
City of Scranton
340 North Washington Avenue
Scranton, Pa 18503

September 25, 2019

Re: Local Historic District Overlay

Dear Mayor Evans,

On behalf of Scranton Tomorrow, I am writing this letter in support of legislation for downtown Scranton's Local Historic District overlay.

Scranton Tomorrow, a non-profit 501c(3) is a strong advocate of historic preservation-based development strategies. Historic preservation efforts are a necessary component of the comprehensive plan for vibrant business districts, while protecting their unique sense of place.

Our city's downtown is comprised of beautifully detailed and unique architecture. These structures are cultural treasures and important reminders of our past and merit our collective support for future generations.

Scranton Tomorrow is very much in support of the downtown Local Historic District overlay, and believe that every effort should be made to ensure our community's long-term sustainability.

Very Sincerely,

A handwritten signature in cursive script that reads "Leslie Collins".

Leslie Collins
Executive Director



LACKAWANNA HERITAGE VALLEY
 NATIONAL & STATE HERITAGE AREA
 213 Railroad Avenue
 Scranton, PA 18505



October 3, 2019

The Honorable Mayor Wayne Evans
 Scranton City Hall
 340 North Washington Avenue
 Scranton, Pennsylvania 18505

RE: The Establishment of a Local Historic District Overlay within Downtown Scranton

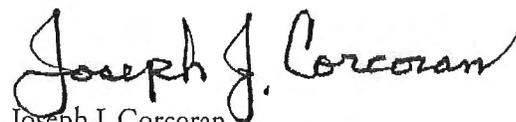
Mayor Evans:

I am writing on behalf of the Lackawanna Heritage Valley Authority to express support for the establishment of a Historic Overlay District within Downtown Scranton. Alongside the continued efforts of Scranton's Historic Architectural Review Board, this legislation will help to preserve the historic character of the downtown district and maintain and enhance upon the quality of life for those who live, work, shop and visit this significant local area.

Downtown Scranton is a distinctive regional asset with historic architecture that helps to tell the stories of our proud industrious past. It is essential that legislation exists to preserve and properly improve upon the historic buildings that stand in our city. This will, in turn, help to stabilize property values and stimulate new investment within the area, while preserving the overall historic atmosphere and appearance of downtown as a whole.

As you know, the preservation and promotion of our region's rich history is an integral component to the mission of Lackawanna Heritage Valley. It is with that goal in mind that we strongly support this vital effort to establish a Local Historic District overlay in Downtown Scranton. If we may be able to provide additional feedback or support, we hope to hear from you at your convenience.

Thank you for your time and dedication to our region.


 Joseph J. Corcoran
 Executive Director

*Saving Yesterday
for Tomorrow*



The Catlin House 232 Monroe Avenue Scranton, PA 18510 . Phone (570) 344-3841

Board of Trustees
2019

Michael Gilmartin
President

Donald J. Frederickson, Jr., Esq.
1st Vice President/Solicitor

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2nd Vice President

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Mary Jane Memolo
Leni Plasky
Christine Posly
Ella S. Rayburn
William Rinaldi, Esq.
Elaine Shepard

EMERITUS
Richard Bovard

Mary Ann Moran Savakinus
Executive Director

September 27, 2019

Honorable Wayne Evens
Scranton City Hall
340 N Washington Ave # 1
Scranton, PA 18503

Dear Mayor Evans,

The Lackawanna Historical Society is pleased to support legislation for a Local Historic District overlay in Downtown Scranton. The city's history as a significant place in the country's industrial development is evident by the excellent samples of period architecture that characterize the downtown. Therefore it is vital that we continue to promote and preserve these buildings. By establishing a historic district, this mission will be supported and strengthened.

We commend you and City Council for your great work on this project and for all you do to keep our city's history alive.

Sincerely,

Mary Ann Moran Savakinus
Executive Director



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

October 28, 2019

RECEIVED

OCT 29 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

Dear Honorable Council Members:

ATTACHED IS AN ORDINANCE AMENDING FILE OF THE COUNCIL NO. 45, 1996, AS AMENDED BY FILE OF THE COUNCIL NO. 110, 2005 UPDATING THE LIST OF HISTORIC PROPERTIES IN THE CITY OF SCRANTON, BY CREATING "THE LOCAL DOWNTOWN HISTORIC DISTRICT" TO EXPAND THE LIST OF HISTORIC PROPERTIES TO INCLUDE ALL BUILDINGS LOCATED WITHIN THE CENTRAL BUSINESS DISTRICT AND AMENDING THE PROCESS FOR LEGISLATIVE REVIEW OF RECOMMENDATIONS MADE BY THE HISTORICAL ARCHITECTURE REVIEW BOARD.

Respectfully,

Jessica L. Eskra, Esquire
City Solicitor

JLE/sl

FILE OF THE COUNCIL NO. _____

2019

AN ORDINANCE

REGULATING THE OPERATION OF BYOB CLUBS, PROHIBITING THE BUSINESS OF BYOB CLUBS BETWEEN THE HOURS OF 2:00 A.M. AND 8:00 A.M., AND PROVIDING FOR ENFORCEMENT OF THESE PROVISIONS, INCLUDING PENALTIES FOR VIOLATIONS.

WHEREAS, the City of Scranton wishes to regulate the operation of BYOB clubs, to preserve the residential character if the City's neighborhoods and urban areas, to protect the rights of residents and business owners to the quiet enjoyment of their property, and to protect the health, welfare, and safety of the citizens of the City of Scranton. It is the express purpose of this article to legislate a balance between the constitutional rights of BYOB Club owners and patrons and the constitutional rights of the residents and business owners of the City of Scranton.

NOW, THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SCRANTON AS FOLLOWS:

SECTION 1. DEFINITIONS AND INTERPRETATION. The following words, terms and phrases when used in this Ordinance shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

- a. **Alcoholic Beverages:** Any and all beverages including malt beverages, which contain alcohol, liquor or such other intoxicating substances as are further defined in the Pennsylvania Liquor Code, 47 P.S. §1-101, et seq.
- b. **BOYB Club:** Any business facility, such as a dance hall, club, or association not licensed by the Pennsylvania Liquor Control Board, wherein patrons 21 years of age or older may, after payment of a fee, cover charge, or other entry fee, consume alcoholic beverages which said patrons have carried in, into or onto the BYOB club premises.

SECTION 2. PROHIBITED ACTIONS. It shall be unlawful for any person, persons, corporation, partnership, joint venture, trust, firm or association who or which owns, operates, leases, manages, or controls a BYOB Club to:

- a. Transact any business at the BYOB Club between the hours of 2:00 a.m. and 8:00 a.m.
- b. Allow any patrons of the BYOB Club to be present or on the premises of the BYOB Club between the hours of 2:00 a.m. and 8:00 a.m.
- c. Transact any business at the BYOB Club without possessing and prominently displaying on or in the premises of the BYOB Club a valid Certificate of Occupancy issued by the City of Scranton.
- d. Transact any business at the BYOB Club without conspicuously displaying in or upon the premises of the BYOB Club the hours of operation of the BYOB Club such that patrons thereof are sufficiently apprised of the same.

- e. Allow any person under the age of 21 to be present or in the premise when alcohol is being consumed on the premise, unless accompanied

SECTION 3. HOURS OF OPERATION; AGE LIMITS.

- a. It shall be unlawful for any patron of a BYOB Club to be present on or in the premises of a BYOB Club between the hours of 2:00 a.m. and 8:00 a.m. each day.
- b. It shall be unlawful for any person under the age of 21 to be present on or in the premise when alcohol is being consumed on the premise, unless accompanied by a parent or legal guardian.

SECTION 4. UNLAWFUL ACTIVITIES.

- a. In the event that any of the unlawful activities specified herein are conducted by or in the name of a corporation, partnership, joint venture, trust, firm, or association, in addition to (corporate) entity liability, the officers, agents, and/or principals of said corporation, partnership, joint venture, trust, firm, or association shall be deemed in violation hereof, as well as the person or persons who engaged in unlawful activities.
- b. The unlawful activities specified herein shall constitute separate and distinct offenses for each and every day in which said activities are conducted.

SECTION 5. VIOLATIONS AND PENALTIES.

Any person, persons, or entity violating the provisions of this article shall, upon conviction thereof, be sentenced to a fine not exceeding \$300.00 and/or imprisonment not to exceed 90 days, or both.

SECTION 6. 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 interest of the promotion of the purposes and intent of this Ordinance, and the effective administration thereof.

SECTION 7. This Ordinance shall become effective immediately upon approval.

SECTION 8. This Ordinance is enacted by the Council of the City of Scranton under the authority of the Act of Legislature, April 13, 1972, Act No. 62, known as the "Home Rule Charter and Option Plans Law" and any other applicable law arising under the laws of the State of Pennsylvania.



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

October 30, 2019

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

RECEIVED

OCT 31 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS AN ORDINANCE REGULATING THE OPERATION OF BYOB CLUBS, PROHIBITING THE BUSINESS OF BYOB CLUBS BETWEEN THE HOURS OF 2:00 A.M. AND 8:00 A.M., AND PROVIDING FOR ENFORCEMENT OF THESE PROVISIONS, INCLUDING PENALTIES FOR VIOLATIONS.

Respectfully,

Jessica Eskra (S)
Jessica L. Eskra, Esquire
City Solicitor

JLE/sl

RESOLUTION NO. _____

2019

RE-APPOINTMENT OF KATHERINE J. GILMARTIN, 1525 CAPOUSE AVENUE, SCRANTON, PENNSYLVANIA, 18509 AS A MEMBER OF THE HISTORICAL ARCHITECTURE REVIEW BOARD. KATHERINE GILMARTIN'S TERM ON THE HISTORICAL ARCHITECTURE REVIEW BOARD EXPIRED ON OCTOBER 11, 2017 AND WAS HELD OVER UNTIL OCTOBER 9, 2019. HER NEW TERM WILL EXPIRE ON OCTOBER 11, 2022.

WHEREAS, Katherine Gilmartin's prior term on the Historical Architectural Review Board expired on October 11, 2017 and was held over until October 9, 2019; and

WHEREAS, the Mayor of the City of Scranton desires to re-appoint Katherine Gilmartin as a member of the Historical Architecture Review Board for an additional five (5) year term. Her new term will expire on October 11, 2022; and

WHEREAS, Katherine Gilmartin has the requisite, experience, education and training necessary to serve on the Historical Architecture Review Board.

NOW, THEREFORE, BE IT RESOLVED that Katherine Gilmartin, 1525 Capouse Avenue, Scranton, PA is hereby re-appointed to the Historical Architecture Review Board for an additional five (5) year term. Katherine Gilmartin's prior term expired on October 11, 2017 and was held over until October 9, 2019. Her new term will expire on October 11, 2022.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution or any portion thereof from time to time as it shall deem advisable in the best interests of the promotion of the purposes and intend of this Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of 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.



OFFICE OF THE MAYOR

P E N N S Y L V A N I A

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4101 • FAX: 570-348-4251

October 11, 2019

Honorable Council of the City of Scranton
340 N. Washington Ave.
Scranton, PA 18503

Re: Historical Architecture Review Board (HARB) Re-Appointment

Dear Council Members:

Please be advised that I am Re-appointing Katherine J. Gilmartin, 1525 Capouse Ave., Scranton, Pennsylvania 18509, to the Historical Architecture Review Board.

Ms. Gilmartin's term expired October 11, 2017, and was held over until October 9, 2019, her new term will expire on October 11, 2022.

I respectfully request City Council's concurrence in this appointment.

Sincerely,

Wayne E. Evans
Mayor, City of Scranton

WEE/mm

CC: Tom Oleski, Acting Director, L.I.P.S.
Jessica Eskra, Esq., City Solicitor
HARB
Denise Nytch, Boards & Commissions Coordinator
Katherine J. Gilmartin

Katherine J. Gilmartin
1525 Capouse Avenue
Scranton, PA 18509

[REDACTED]
[REDACTED]

September 17, 2019

City Council
340 North Washington Avenue
Scranton, PA 18503

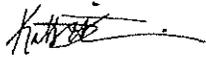
To Whom It May Concern:

I write to convey my interest in being re-appointed to the Historical Architecture Review Board.

I am a homeowner in the city of Scranton and a partner at Nada & Co. Established in 1990, our business moved to downtown Scranton in 2007 and relocated to a newly renovated building in Green Ridge in November of 2013. I sit on the Board of Directors of the Society for the Preservation of the Tripp Family Homestead and participate as a volunteer with the Lackawanna Historical Society and the Scranton Cultural Center. I am a Past President of the Junior League of Scranton and currently serve on the Board of Directors of the Scranton Area Foundation. I was elected to a 4-year term on the Scranton School Board in 2017.

I look forward to continuing to work with the members of the HARB. Much has been accomplished in the last five years and I would be honored to remain a part of the group's ongoing efforts. Thank you for your consideration.

Sincerely yours,



Katherine J. Gilmartin



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

October 31, 2019

RECEIVED

NOV - 6 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION AUTHORIZING RE-APPOINTMENT OF KATHERINE J. GILMARTIN, 1525 CAPOUSE AVENUE, SCRANTON, PENNSYLVANIA, 18509 AS A MEMBER OF THE HISTORICAL ARCHITECTURE REVIEW BOARD. KATHERINE GILMARTIN'S TERM ON THE HISTORICAL ARCHITECTURE REVIEW BOARD EXPIRED ON OCTOBER 11, 2017 AND WAS HELD OVER UNTIL OCTOBER 9, 2019. HER NEW TERM WILL EXPIRE ON OCTOBER 11, 2022.

THE ADMINISTRATION HAS VERIFIED THAT THE APPOINTEE HAS NO DELINQUENT CITY TAX OR REFUSE PAYMENTS DUE.

Respectfully,

Jessica L. Eskra (s)
Jessica L. Eskra, Esquire
City Solicitor

JLE/sl

RESOLUTION NO. _____

2019

RE-APPOINTMENT OF NELL O'BOYLE, 603 ARTHUR AVENUE, SCRANTON, PENNSYLVANIA, 18510 AS A MEMBER OF THE HISTORICAL ARCHITECTURE REVIEW BOARD. NELL O'BOYLE'S TERM ON THE HISTORICAL ARCHITECTURE REVIEW BOARD EXPIRED ON OCTOBER 11, 2019. HER NEW TERM WILL EXPIRE ON OCTOBER 11, 2024.

WHEREAS, Nell O'Boyle's prior term on the Historical Architectural Review Board expired on October 11, 2019; and

WHEREAS, the Mayor of the City of Scranton desires to re-appoint Nell O'Boyle as a member of the Historical Architecture Review Board for an additional five (5) year term. Her new term will expire on October 11, 2024.

WHEREAS, Nell O'Boyle has the requisite, experience, education and training necessary to serve on the Historical Architecture Review Board.

NOW, THEREFORE, BE IT RESOLVED that Nell O'Boyle, 603 Arthur Avenue, Scranton, PA is hereby re-appointed to the Historical Architecture Review Board for an additional five (5) year term. Nell O'Boyle's prior term expired on October 11, 2019 and her new term will expire on October 11, 2024.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution or any portion thereof from time to time as it shall deem advisable in the best interests of the promotion of the purposes and intend of this Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of 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.



OFFICE OF THE MAYOR

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4101 • FAX: 570-348-4251

October 11, 2019

Honorable Council of the City of Scranton
340 N. Washington Avenue
Scranton, Pa. 18503

RE: Historical Architecture Review Board (HARB) Re-Appointment

Dear Council Members:

Please be advised that I am Re-appointing Nell O'Boyle, 603 Arthur Avenue, Scranton, Pennsylvania 18510 as a member of the Historical Architecture Review Board.

Ms. O'Boyle's current term expires October 11, 2019 her new five (5) year term that will expire on October 11, 2024.

I respectfully request City Council's concurrence in this appointment.

Sincerely,

Wayne E. Evans
Mayor, City of Scranton

WEE/mm

CC: Tom Oleski, Acting Director, L.I.P.S.
Jessica Eskra, Esq. City Solicitor
Historical Architectural Review Board
Denise Nytech, Boards & Commisions Coordinator
Ms. Nell O'Boyle



Re: HARB re-appointment

To Whom It May Concern,

Wednesday, September 11th, 2019

I would like to continue with my role on the HARB, representing a real estate broker in the City of Scranton. Please let me know if you have any questions.

Thank you,

Nell Donnelly-O'Boyle, RM423994
Broker, Co-Owner, Dwell Real Estate

Dwell Real Estate
900 Beech Street, Scranton PA 18505 and 400 Chestnut Street, Dunmore PA 18512 [REDACTED]
office
[REDACTED]



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

October 31, 2019

RECEIVED

NOV - 6 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION AUTHORIZING RE-APPOINTMENT OF NELL O'BOYLE, 603 ARTHUR AVENUE, SCRANTON, PENNSYLVANIA, 18510 AS A MEMBER OF THE HISTORICAL ARCHITECTURE REVIEW BOARD. NELL O'BOYLE'S TERM ON THE HISTORICAL ARCHITECTURE REVIEW BOARD EXPIRED ON OCTOBER 11, 2019. HER NEW TERM WILL EXPIRE ON OCTOBER 11, 2024.

THE ADMINISTRATION HAS VERIFIED THAT THE APPOINTEE HAS NO DELINQUENT CITY TAX OR REFUSE PAYMENTS DUE.

Respectfully,


Jessica L. Eskra, Esquire
City Solicitor

JLE/dan

RESOLUTION NO. _____

2019

APPOINTMENT OF WALTER BARRON, 1016 LUKE AVENUE, SCRANTON, PENNSYLVANIA 18510 AS A MEMBER OF THE HUMAN RELATIONS COMMISSION FOR A FIVE (5) YEAR TERM. WALTER BARRON WILL BE REPLACING STEPHANIE BRESSLER WHOSE TERM EXPIRED SEPTEMBER 23, 2018 AND WAS HELD OVER UNTIL AUGUST 27, 2019. WALTER BARRON'S TERM IS EFFECTIVE OCTOBER 11, 2019 AND WILL EXPIRE ON OCTOBER 11, 2024.

WHEREAS, Stephanie Bressler's term on the Human Relations Commission expired on September 23, 2018 and was held over until August 27, 2019; and

WHEREAS, the Mayor of the City of Scranton desires to appoint Walter Barron as a member of the Human Relations Commission for a five (5) year term to replace Stephanie Bressler whose term expired September 23, 2018 and was held over to August 27, 2019. Walter Barron's term will expire on October 11, 2024; and

WHEREAS, Walter Barron has the requisite experience, education, and training necessary to serve as a member of the Human Relations Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SCRANTON that Walter Barron, 1016 Luke Avenue Scranton, Pennsylvania, 18510, is hereby appointed to the Human Relations Commission to replace Stephanie Bressler whose term expired September 23, 2018 and was held over until August 27, 2019. Walter Barron's five (5) year term is effective October 11, 2019 and will expire on October 11, 2024.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution or any portion thereof from time to time as it shall deem advisable in the best interests of the promotion of the purposes and intend of this Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of 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.



OFFICE OF THE MAYOR

PENNSYLVANIA

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4101 • FAX: 570-348-4251

October 11, 2019

Honorable Council of the City of Scranton
340 N. Washington Avenue
Scranton, Pa. 18503

RE: Human Relations Commission Appointment

Dear Council Members:

Please be advised that I am appointing Walter Barron, 1016 Luke Ave., Scranton, PA 18510 as a member of the Human Relations Commission. Mr. Barron will be replacing Stephanie Bressler whose term expired September 23, 2018 and was held over until August 27, 2019.

Mr. Barron's five (5) year term is effective October 11, 2019 and will expire on October 11, 2024.

I respectfully request City Council's concurrence in this appointment.

Sincerely,

Wayne E. Evans
Mayor, City of Scranton

WEE/mm

CC: Jessica Eskra Esq., City Solicitor
Dave Bulzoni, Business Administrator
Human Relations Commission
Walter Barron

Walter Barron
1016 Luke Ave
Scranton, PA 18510
~~(570) 344-1104~~

*HUMAN
RELATIONS*

August 15, 2019

Wayne Evans
Mayor
340 N Washington Ave
Scranton, PA 18503

Dear Mayor Evans,

I am writing to you after reading an article where you are asking city residents that want to become involved with city committees and events. I would be very willing to participate in any way to help make the city a better place to live and grow.

I currently work at United Gilsonite Laboratories, as a Human Resource Manager. I have over 25 years of experience in this field and am very well versed in business. I have a Master's Degree in Organizational Development and a BS in Leadership. I have been involved in many volunteer services however not yet political.

In my spare time I teach Sunday School and I am very involved in church activities. I am also active on the Lackawanna County Prison Board and participate weekly there in a book ministry.

I am available in any way to help make our city a better place! I am available evenings. I am also a certified facilitator if the need arises.

Thank You



Walter Barron
116 Luke Ave
Scranton, Pa 18510
~~(570) 344-1104~~



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

October 31, 2019

RECEIVED

NOV - 6 2019

OFFICE OF CITY COUNCIL/CITY CLERK

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION AUTHORIZING APPOINTMENT OF WALTER BARRON, 1016 LUKE AVENUE, SCRANTON, PENNSYLVANIA 18510 AS A MEMBER OF THE HUMAN RELATIONS COMMISSION FOR A FIVE (5) YEAR TERM. WALTER BARRON WILL BE REPLACING STEPHANIE BRESSLER WHOSE TERM EXPIRED SEPTEMBER 23, 2018 AND WAS HELD OVER UNTIL AUGUST 27, 2019. WALTER BARRON'S TERM IS EFFECTIVE OCTOBER 11, 2019 AND WILL EXPIRE ON OCTOBER 11, 2024.

THE ADMINISTRATION HAS VERIFIED THAT THE APPOINTEE HAS NO DELINQUENT CITY TAX OR REFUSE PAYMENTS DUE.

Respectfully,

Jessica L. Eskra, Esquire
City Solicitor

JLE/dan

RESOLUTION NO. _____

2019

RE-APPOINTMENT OF AJA E. WENTUM, 711 HARRISON AVENUE, SCRANTON, PENNSYLVANIA, 18510 AS A MEMBER OF THE HUMAN RELATIONS COMMISSION, FOR AN ADDITIONAL FIVE (5) YEAR TERM EFFECTIVE OCTOBER 9, 2019. AJA WENTUM'S TERM EXPIRED ON AUGUST 24, 2018 AND WAS HELD OVER UNTIL OCTOBER 9, 2019. HIS NEW TERM WILL EXPIRE ON AUGUST 24, 2023.

WHEREAS, Aja E. Wentum's term on the Human Relations Commission expired on August 24, 2018 and was held over to October 9, 2019; and

WHEREAS, the Mayor of the City of Scranton desires to re-appoint Aja E. Wentum as a member of the Human Relations Commission for an additional five (5) year term effective October 9, 2019. Aja Wentum's term is scheduled to expire on August 24, 2023.

WHEREAS, Aja E. Wentum has the requisite experience, education and training necessary to serve as a member of the Human Relations Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SCRANTON that Aja E. Wentum, 711 Harrison Avenue, Scranton, Pennsylvania is hereby re-appointed to the Human Relations Commission for an additional five (5) year term effective August 24, 2018 and his new term is scheduled to expire August 24, 2023.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution 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 Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of 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.



OFFICE OF THE MAYOR

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4101 • FAX: 570-348-4251

October 9, 2019

Honorable Council of the City of Scranton
340 N. Washington Avenue
Scranton, Pa. 18503

RE: Human Relations Commission Re-Appointment

Dear Council Members:

Please be advised that I am re-appointing Aja E. Wentum, 711 Harrison Ave., Scranton, PA 18510 as a member of the Human Relations Commission effective October 9, 2019.

Mr. Wentum term expired on August 24, 2018 and was held over until October 9, 2019, his new term will expire on August 24, 2023.

I respectfully request City Council's concurrence in this appointment.

Sincerely,

Wayne E. Evans
Mayor, City of Scranton

WEE/mm

CC: Jessica Eskra Esq., City Solicitor
Dave Bulzoni, Business Administrator
Human Relations Commission
Aja E. Wentum



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

October 31, 2019

RECEIVED

NOV - 6 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION AUTHORIZING RE-APPOINTMENT OF AJA E. WENTUM, 711 HARRISON AVENUE, SCRANTON, PENNSYLVANIA, 18510 AS A MEMBER OF THE HUMAN RELATIONS COMMISSION, FOR AN ADDITIONAL FIVE (5) YEAR TERM EFFECTIVE OCTOBER 9, 2019. AJA WENTUM'S TERM EXPIRED ON AUGUST 24, 2018 AND WAS HELD OVER UNTIL OCTOBER 9, 2019. HIS NEW TERM WILL EXPIRE ON AUGUST 24, 2023.

THE ADMINISTRATION HAS VERIFIED THAT THE APPOINTEE HAS NO DELINQUENT CITY TAX OR REFUSE PAYMENTS DUE.

Respectfully,

Jessica Eskra (S)
Jessica L. Eskra, Esquire
City Solicitor

JLE/dan

RESOLUTION NO. _____

2019

APPOINTMENT OF JOHN J. HARRINGTON, JR., 102 LILAC LANE, SCRANTON, PENNSYLVANIA, 18505, AS A MEMBER OF THE SCRANTON PARKING AUTHORITY EFFECTIVE OCTOBER 1, 2019. JOHN J. HARRINGTON, JR. WILL REPLACE SANTA (SANDY) CORBY WHO RESIGNED EFFECTIVE JULY 4, 2019. JOHN J. HARRINGTON, JR. WILL FULFILL THE UNEXPIRED TERM OF SANTA (SANDY) CORBY WHOSE TERM IS SCHEDULED TO EXPIRE ON JUNE 1, 2022.

WHEREAS, Santa (Sandy) Corby's current term as a member of the Scranton Parking Authority will expire on June 1, 2022; and

WHEREAS, the Mayor of the City of Scranton desires to appoint John J. Harrington, Jr. as a member of the Scranton Parking Authority effective October 1, 2019. He is replacing Santa (Sandy) Corby whose term is scheduled to expire June 1, 2022. John J. Harrington, Jr.'s term will expire June 1, 2022; and

WHEREAS, John J. Harrington, Jr. has the requisite, experience, education and training necessary to serve on the Board of the Scranton Parking Authority.

NOW, THEREFORE, BE IT RESOLVED that John J. Harrington, Jr., 102 Lilac Lane, Scranton, PA is hereby appointed as a member of the Scranton Parking Authority to fill the unexpired term of Santa (Sandy) Corby scheduled to expire June 1, 2022.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution or any portion thereof from time to time as it shall deem advisable in the best interests of the promotion of the purposes and intend of this Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of 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.



OFFICE OF THE MAYOR

PENNSYLVANIA

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4101 • FAX: 570-348-4251

October 9, 2019

Honorable Council of the City of Scranton
 340 N. Washington Avenue
 Scranton, Pa. 18503

RE: Scranton Parking Authority Appointment to Fill Unexpired Term

Dear Council Members:

Please be advised that I am appointing John J. Harrington Jr., 102 Lilac Lane, Scranton, Pennsylvania 18505 as a member of the Scranton Parking Authority effective October 1, 2019.

Mr. Harrington will be replacing Sandy Corby who resigned on July 4, 2019. Mr. Harrington will fill the unexpired term of Ms. Corby that is scheduled expire June 1, 2022. Mr. Harrington's term will be effective October 1, 2019 and will expire on June 1, 2022.

I respectfully request City Council's concurrence in this appointment.

Sincerely,

Wayne E. Evans
 Mayor

WEE/mm

CC: Jessica Eskra, Esq., City Solicitor
 David Bulzoni, Business Administrator
 Scranton Parking Authority
 John J. Harrington, Jr.

August 14, 2019

Jack Harrington
102 Lilac Lane
Scranton, Pa. 18505

[REDACTED]
[REDACTED]

SJA

Mayor Wayne Evans
Boards and Authorities
340 N. Washington Avenue
Scranton, Pa. 18503

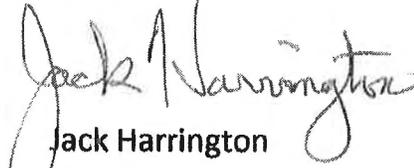
Dear Mayor Evans:

I would like to be considered to serve the residents of Scranton on a board and/or authority. I have been a resident of this great city my whole life and have lived on East Mountain, with my wife Cathy, for over 30 years. Together we have raised for four wonderful daughters, all of whom are married and have blessed us with 11 grandchildren. Each one has chosen to raise their families in Scranton and all four live on East Mountain.

During my professional life, I have run two family businesses and am so grateful to the residents of Scranton for allowing those businesses to flourish. I feel that it is time to become more active in our city and move it in a positive direction that will benefit all citizens. I hope to be a part of making our city a place where people are proud to live and ensure that our children, my grandchildren, believe in our city and feel confident that it is a place where they choose to raise their families.

I thank you for reaching out to the citizens and for the opportunity of being considered for a position in the city. If you have any questions, feel free to contact me. I wish you all the best in your tenure as mayor.

Sincerely,


Jack Harrington

9/20^{11:19} left voice mail



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

October 31, 2019

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

RECEIVED

NOV - 6 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION AUTHORIZING APPOINTMENT OF JOHN J. HARRINGTON, JR., 102 LILAC LANE, SCRANTON, PENNSYLVANIA, 18505, AS A MEMBER OF THE SCRANTON PARKING AUTHORITY EFFECTIVE OCTOBER 1, 2019. JOHN J. HARRINGTON, JR. WILL REPLACE SANTA (SANDY) CORBY WHO RESIGNED EFFECTIVE JULY 4, 2019. JOHN J. HARRINGTON, JR. WILL FULFILL THE UNEXPIRED TERM OF SANTA (SANDY) CORBY WHOSE TERM IS SCHEDULED TO EXPIRE ON JUNE 1, 2022.

THE ADMINISTRATION HAS VERIFIED THAT THE APPOINTEE HAS NO DELINQUENT CITY TAX OR REFUSE PAYMENTS DUE.

Respectfully,

Jessica L. Eskra, Esquire
City Solicitor

JLE/dan

RESOLUTION NO. _____

2019

APPOINTMENT OF THOMAS TANSITS, 17 TERRACE DRIVE, SCRANTON, PENNSYLVANIA, 18505, AS A MEMBER OF THE SCRANTON PARKING AUTHORITY EFFECTIVE OCTOBER 11, 2019. THOMAS TANSITS WILL REPLACE THOMAS BORTHWICK WHO RESIGNED EFFECTIVE MARCH 16, 2019. THOMAS TANSITS WILL FULFILL THE UNEXPIRED TERM OF THOMAS BORTHWICK WHOSE TERM IS SCHEDULED TO EXPIRE ON JUNE 1, 2021.

WHEREAS, Thomas Borthwick's current term as a member of the Scranton Parking Authority will expire on June 1, 2021; and

WHEREAS, the Mayor of the City of Scranton desires to appoint Thomas Tansits as a member of the Scranton Parking Authority effective October 11, 2019. He is replacing Thomas Borthwick whose term is scheduled to expire June 1, 2021. Thomas Tansits' term will expire June 1, 2021; and

WHEREAS, Thomas Tansits has the requisite, experience, education and training necessary to serve on the Board of the Scranton Parking Authority.

NOW, THEREFORE, BE IT RESOLVED that Thomas Tansits, 17 Terrace Drive, Scranton, PA is hereby appointed as a member of the Scranton Parking Authority to fill the unexpired term of Thomas Borthwick scheduled to expire June 1, 2021.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution 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 Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of 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.



OFFICE OF THE MAYOR

PENNSYLVANIA

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4101 • FAX: 570-348-4251

October 11, 2019

Honorable Council of the City of Scranton
340 N. Washington Avenue
Scranton, Pa. 18503

RE: Scranton Parking Authority Appointment to Fill Unexpired Term

Dear Council Members:

Please be advised that I am appointing Thomas Tansits, 17 Terrace Dr., Scranton, PA 18505 as a member of the Scranton Parking Authority effective October 1, 2019.

Mr. Tansits' will be replacing Thomas Borthwick who resigned on March 16, 2019. Mr. Tansits will fill the unexpired term of Mr. Borthwick that is scheduled expire June 1, 2021. Mr. Tansits' term will be effective October 1, 2019 and will expire on June 1, 2021.

I respectfully request City Council's concurrence in this appointment.

Sincerely,

Wayne E. Evans
Mayor, City of Scranton

WEE/mm

CC: Jessica Eskra, Esq., City Solicitor
David Bulzoni, Business Administrator
Scranton Parking Authority
Thomas Tansits

SPA

August 14, 2019

Honorable Wayne E. Evans
Mayor of Scranton
340 North Washington Avenue
Scranton, PA 18503

Re: Boards and Authorities

Mayor Evans:

I recently read in the Times-Tribune that you're seeking volunteers to serve on city boards and authorities. Please consider me for any of the positions that you think I'm qualified for to help you move the city forward.

Respectfully,

Tom Tansits

Tom Tansits

*17 Terrace Dr.
Scranton, PA 18505*

9/20 - yes - set to Wayne B.



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

October 31, 2019

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

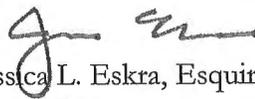
RECEIVED
NOV - 6 2019
OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION AUTHORIZING APPOINTMENT OF THOMAS TANSITS, 17 TERRACE DRIVE, SCRANTON, PENNSYLVANIA, 18505, AS A MEMBER OF THE SCRANTON PARKING AUTHORITY EFFECTIVE OCTOBER 11, 2019. THOMAS TANSITS WILL REPLACE THOMAS BORTHWICK WHO RESIGNED EFFECTIVE MARCH 16, 2019. THOMAS TANSITS WILL FULFILL THE UNEXPIRED TERM OF THOMAS BORTHWICK WHOSE TERM IS SCHEDULED TO EXPIRE ON JUNE 1, 2021.

THE ADMINISTRATION HAS VERIFIED THAT THE APPOINTEE HAS NO DELINQUENT CITY TAX OR REFUSE PAYMENTS DUE.

Respectfully,


Jessica L. Eskra, Esquire
City Solicitor

JLE/sl

RESOLUTION NO. _____

2019

APPOINTMENT OF TODD POUSLEY, 1137 RUNDLE STREET, SCRANTON, PENNSYLVANIA, 18504 AS A MEMBER OF THE PLANNING COMMISSION FOR THE CITY OF SCRANTON EFFECTIVE OCTOBER 11, 2019 FOR A FOUR (4) YEAR TERM. TODD POUSLEY WILL BE REPLACING MARTIN TURI WHOSE TERM EXPIRED DECEMBER 31, 2018. TODD POUSLEY'S TERM WILL EXPIRE ON DECEMBER 31, 2022.

WHEREAS, Martin Turi's term on the Planning Commission for the City of Scranton has expired on December 31, 2018; and

WHEREAS, the Mayor of the City of Scranton desires to appoint Todd Pousley as a member of the Planning Commission for the City of Scranton effective October 11, 2019 to replace Martin Turi whose term expired December 31, 2018. Todd Pousley's term will expire on December 31, 2022; and

WHEREAS, Todd Pousley has the requisite experience, education and training necessary to act as a member of the Planning Commission for the City of Scranton.

NOW, THEREFORE, BE IT RESOLVED that Todd Pousley, 1137 Rundle Street, Scranton, PA is hereby appointed as a member of the Planning Commission for the City of Scranton effective October 11, 2019 for a four (4) year term to replace Martin Turi whose term expired December 31, 2018. Todd Pousley's term will expire on December 31, 2022.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution 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 Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of 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.



OFFICE OF THE MAYOR

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4101 • FAX: 570-348-4251

October 11, 2019

Honorable Council of The City of Scranton
340 N. Washington Avenue
Scranton, Pa. 18503

RE: Scranton City Planning Commission Appointment

Dear Council Members:

Please be advised that I am appointing Todd Pousley, 1137 Rundle St., Scranton, PA 18504, as a member of the Planning Commission for the City of Scranton, Mr. Pousley will replace Martin Turi whose term expire December 31, 2018.

Mr. Poulsey's four (4) year term will be effective October 11, 2019 and will expire on December 31, 2022.

I respectfully request City Council's concurrence in this appointment.

Sincerely,

A handwritten signature in cursive script that reads "Wayne E. Evans".

Wayne E. Evans
Mayor, City of Scranton

WEE/mm

CC: Jessica Eskra, Esq., City Solicitor
Scranton Planning Commission
Don King, City Planner
Todd Pousley

Todd Pousley
1137 Rundle Street, Scranton, PA 18504

OK -
CITY PLANNING
COMMISSION

August 17, 2019

Mayor Wayne E. Evans
340 N. Washington Avenue
Scranton, PA 18503

CRG
VERY VALANCY
WITH LAW DEPT.

Dear Mayor Evans,

Please consider me for a position on one of the City of Scranton's boards and authorities.

I am a nonprofit leader who, for more than a decade, has spearheaded a variety of community development efforts in Scranton. I began by leading the revitalization of Habitat for Humanity of Lackawanna County. As its president, I rebuilt the struggling organization and set the stage for its first construction project in seven years, a new single-family home in Scranton that was dedicated in 2012. I went on to pursue a Master of Public Administration degree at Marywood University. For my thesis, I spent a year researching best practices for stemming urban decay and used my findings to develop a five-point strategy for reducing blight in Scranton. Many of my recommendations have since been implemented. Now, I'm working with NeighborWorks Northeastern Pennsylvania to support homeowners in the city and revitalize West Scranton.

I believe my experience and educational background make me particularly well-suited to serve on the Scranton Redevelopment Authority. The SRA is an underutilized tool for community and economic development that, with the right guidance, could have a transformative impact on the city. I would welcome the opportunity to explore ways that the SRA can work in concert with nonprofits and the Lackawanna County Land Bank to improve the physical condition of our downtown and surrounding neighborhoods.

If I can better serve the city as a member of a different board or authority, however, I am happy to do so. My resume is enclosed. Feel free to contact me at [REDACTED] or [REDACTED]. Thank you for everything you've done and continue to do to make the City of Scranton a wonderful place to live!

Sincerely,



Todd Pousley



DEPARTMENT OF LAW

PENNSYLVANIA CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

October 31, 2019

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

RECEIVED

NOV 13 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION APPOINTMENT OF TODD POUSLEY, 1137 RUNDLE STREET, SCRANTON, PENNSYLVANIA, 18504 AS MEMBER OF THE PLANNING COMMISSION FOR THE CITY OF SCRANTON EFFECTIVE OCTOBER 11, 2019 FOR A FOUR (4) YEAR TERM. TODD POUSLEY WILL BE REPLACING MARTIN TURI WHOSE TERM EXPIRED DECEMBER 31, 2018. TODD POUSLEY'S TERM WILL EXPIRE ON DECEMBER 31, 2022.

THE ADMINISTRATION HAS VERIFIED THAT THE APPOINTEE HAS NO DELINQUENT CITY TAX OR REFUSE PAYMENTS DUE.

Respectfully,

Jessica L. Eskra, Esquire
City Solicitor

JLE/sl

RESOLUTION NO. _____

2019

APPOINTMENT OF MICHAEL S. CUMMINGS, CFMP, 809 CROWN AVENUE, SCRANTON, PENNSYLVANIA, 18505 AS A MEMBER OF THE BOARD OF THE SCRANTON REDEVELOPMENT AUTHORITY FOR A FIVE (5) YEAR TERM EFFECTIVE OCTOBER 1, 2019. MICHAEL CUMMINGS WILL BE REPLACING JOSEPH HEALEY WHOSE TERM EXPIRED MARCH 19, 2019. MICHAEL CUMMINGS TERM WILL EXPIRE OCTOBER 1, 2024.

WHEREAS, Joseph Healey's term expired from the Board of the Scranton Redevelopment Authority on March 19, 2019; and

WHEREAS, the Mayor of the City of Scranton desires to appoint Michael S. Cummings as a member of the Board of the Scranton Redevelopment Authority for a five (5) year term effective October 1, 2019 and his term will expire on October 1, 2024; and

WHEREAS, Michael S. Cummings has the requisite, experience, education and training necessary to serve as a member of the Board of the Scranton Redevelopment Authority.

NOW, THEREFORE, BE IT RESOLVED that Michael S. Cummings, CFMP, 809 Crown Avenue, Scranton, PA 18505 is hereby appointed as a member of the Board of the Scranton Redevelopment Authority for a five (5) year term effective October 1, 2019 and will expire on October 1, 2024. Michael Cummings, CFMP will replace Joseph Healey whose term expired March 19, 2019.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution 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 Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of 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.



OFFICE OF THE MAYOR

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4101 • FAX: 570-348-4251

October 9, 2019

Honorable Council of the City of Scranton
340 N. Washington Avenue
Scranton, Pa. 18503

RE: Scranton Redevelopment Authority Appointment

Dear Council Members:

Please be advised that I am appointing Michael S. Cummings, CFMP, 809 Crown Ave, Scranton, Pa. 18505 as a member of the Scranton Redevelopment Authority. Mr. Cummings will be replacing Joseph Healey whose term expired March 19, 2019.

Mr. Cummings' five (5) year term is effective October 1, 2019 and will expire on October 1, 2024.

I respectfully request City Council's concurrence in this appointment.

Sincerely,

Wayne E. Evans
Mayor, City of Scranton

WEE/mm

CC: Jessica Eskra, Esq., City Solicitor
David Bulzoni, Business Administrator
Scranton Redevelopment Authority
Michael S. Cummings, CFMP

SRA
MIDNIGHTS

Michael S. Cummings, CFMP

809 Crown Ave
Scranton, PA 18505

August 15, 2019

Mayor Wayne E. Evans
Boards & Authorities
340 N. Washington Ave.
Scranton, PA 18503

[Redacted]

Dear Wayne,

First off, congratulations on being appointed Mayor of the great City of Scranton! It is a well-deserved appointment.

I am writing to submit my interest in being appointed as a volunteer on a city board or authority.

As a life-long resident of the city, I firmly believe it has a lot to offer and gets an undeserved negative reputation. With the right people in place, we can change this.

As for my background, I spent 20 plus years in a PR/marketing role for the Scranton/Wilkes-Barre Red Barons/Yankees. Sixteen of these years were under the Lackawanna County Stadium Authority giving me knowledge of the inner workings of local government and authorities.

Currently, I serve as the Vice-President, Marketing Manager for FNCB Bank where I am responsible for all marketing efforts of the bank.

If you feel I can be of service to the city, please let me know. I look forward to discussing any potential opportunities.

Sincerely,

Michael S. Cummings

Michael S. Cummings, CFMP

9/20 - 11:46 - left via mail.



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

October 31, 2019

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

RECEIVED

NOV - 6 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION AUTHORIZING APPOINTMENT OF MICHAEL S. CUMMINGS, CFMP, 809 CROWN AVENUE, SCRANTON, PENNSYLVANIA, 18505 AS A MEMBER OF THE BOARD OF THE SCRANTON REDEVELOPMENT AUTHORITY FOR A FIVE (5) YEAR TERM EFFECTIVE OCTOBER 1, 2019. MICHAEL CUMMINGS WILL BE REPLACING JOSEPH HEALEY WHOSE TERM EXPIRED MARCH 19, 2019. MICHAEL CUMMINGS TERM WILL EXPIRE OCTOBER 1, 2024.

THE ADMINISTRATION HAS VERIFIED THAT THE APPOINTEE HAS NO DELINQUENT CITY TAX OR REFUSE PAYMENTS DUE.

Respectfully,

Jessica L. Eskra, Esquire
City Solicitor

JLE/dan

RESOLUTION NO. _____

2019

AUTHORIZING THE MAYOR AND OTHER APPROPRIATE CITY OFFICIALS TO EXECUTE AND ENTER INTO A CONTRACT BETWEEN THE CITY OF SCRANTON AND MORETTI CPA TO PERFORM THE CITY OF SCRANTON GAS CARD AUDIT SERVICES FOR ALL GAS CARD ACTIVITY FROM APRIL 2016 THROUGH MARCH 2019.

WHEREAS, a request for Proposal was advertised for the City of Scranton Gas Card Audit Services for all gas card activity from April 2016 through March 2019, and three (3) proposals were submitted for review; and

WHEREAS, after review of the proposals submitted, it was determined that it would be in the best interest of the City to award the Contract to Moretti CPA for the reasons provided in the Memo attached hereto from the Business Administrator; and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SCRANTON that the Mayor and other appropriate City Officials are authorized to execute and enter into a Contract, substantially in the form attached hereto marked as Exhibit "A" and incorporated herein by reference thereto between the City of Scranton and Moretti CPA to perform the City of Scranton Gas Card Audit Services for all gas card activity from April 2016 through March 2019.

SECTION 1. If any section, clause, provision or portion of this Resolution 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 Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution or any portion thereof from time to time as it shall deem advisable in the best interests of the promotion of the purposes and intend of this Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval.

SECTION 3. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of 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.

CONTRACT

This contract entered into this ____ day of _____ 2019 from the date of execution and remain in effect for one (1) year by and between the City of Scranton, 340 North Washington Avenue, Scranton, PA 18503, hereinafter called "Scranton" and

MORETTI CPA
406 BRIDGE STREET
OLD FORGE, PA 18518
PHONE NO. (570) 881-9735

hereinafter called "Contractor".

WITNESSETH:

WHEREAS, Scranton desires the Contractor to perform certain work and services in accordance with the terms and conditions hereinafter set forth and the Contractor is ready, willing and able to perform such work and services.

NOW THEREFORE, in consideration of the promises contained herein and the promises each to the other made, the parties do agree and intend to be legally bound as follows:

ARTICLE I - CATEGORY OF WORK AND SERVICES

The work and services to be performed by Contractor shall be in the general fields of providing the City of Scranton Gas Card Audit Services. The Contractor hereby covenants, contracts and agrees to furnish Scranton with:

CITY OF SCRANTON GAS CARD AUDIT SERVICES
FOR ALL GAS CARDS FROM APRIL 2016
THROUGH MARCH 2019 PER THE ATTACHED
BID PROPOSAL AND SPECIFICATIONS
FOR A TOTAL ESTIMATE OF \$9,675.00

Said services to be furnished and delivered in strict and entire conformity with Scranton's Specifications marked as Exhibit "A" attached hereto and incorporated herein by reference thereto and the Bid Proposal submitted by Moretti CPA dated October 28, 2019 attached hereto marked as Exhibit "B" and incorporated herein by reference thereto. Said Bid Proposal and Specifications are hereby made part of this Agreement as fully and with the same effect as if set forth at length herein.

ARTICLE II - GENERAL

(1) In the performance of the work and services hereunder, the Contractor shall act solely as an independent contractor, and nothing contained or implied shall at any time be so construed as to create the relationship of employer and employee, partnership, principal/agent, or joint adventurer as between Scranton and the Contractor.

(2) Failure of either party to enforce any of its rights hereunder shall not constitute a waiver of such rights, or of any other rights hereunder.

ARTICLE III – FEES

Said services to be furnished and delivered in strict and entire conformity with the Bid Proposal and Specifications attached hereto. Said Bid Proposal and Specifications are incorporated herein by reference as though set forth at length.

Scranton agrees to pay the Contractor for furnishing the above services if said services are provided in full compliance with the terms and conditions of this Contract to the satisfaction and approval of the Business Administrator. Such approval shall not be unreasonably withheld. The terms and conditions of this contract are set forth herein and may be supplemented by any attachments or exhibits incorporated herein by reference.

ARTICLE IV - INDEMNIFICATION

The Contractor shall indemnify, defend, and hold harmless Scranton from and against any and all claims and actions, based upon or arising out of damage to property or injuries to person or other acts caused or contributed to by Contractor or anyone acting under the Contractor's direction or control or on the Contractor's behalf in the course of the Contractor's performance under this contract.

ARTICLE V: TERMINATION OF CONTRACT

If through any cause the CONTRACTOR shall fail to fulfill in a timely and proper manner its obligations under this Agreement, or in the event of violation of any of the covenants contained herein, or in the event of violation of the laws applicable to implementation of the project contemplated by this Agreement, or in the event of misuse of funds, mismanagement, criminal activity or malfeasance in the implementation of this Agreement, Scranton shall thereupon have the right to terminate this Agreement by giving written notice to the CONTRACTOR specifying the effective date of termination. Said notice shall be given in writing to the CONTRACTOR and will be effective upon receipt by the CONTRACTOR. In such an event, all project records, unused grant monies, and such amounts as may have been expended contrary to the terms of this Agreement shall be returned to the Scranton.

ARTICLE VI: DEFAULT

In the event of a default by Contractor under this Agreement, the defaulting party then shall reimburse the non defaulting party for all costs and expenses incurred by the non defaulting party in connection with the default, including without limitation, court costs and attorneys fees at the trial level and on appeal.

ARTICLE VII: JURISDICTION

This Agreement shall be construed and interpreted in accordance with the laws of the Commonwealth of Pennsylvania and all obligations hereunder are to be performed in Lackawanna County, Pennsylvania. Jurisdiction over the subject matter and performance of this Agreement is therefore vested in the Lackawanna County Court of Common Pleas.

ARTICLE VIII - ENTIRE AGREEMENT

This contract constitutes the entire agreement between Scranton and Contractor. It supersedes all prior contemporaneous communications, representations, or agreements, whether oral or written, with respect to the subject matter thereof and if it has been induced by no representations, statements, or agreements other than those expressed. No agreement hereafter made between the parties shall be binding on either party unless reduced to writing and signed by an authorized officer of the party sought to be bound thereby.

IT IS FURTHER UNDERSTOOD AND AGREED that this contract is entered into under and subject to the provisions of the Act of Assembly of the Commonwealth of Pennsylvania, approved March 7, 1901, its supplements and amendments, and the liability of the City of Scranton herein limited to the amount appropriated for the same and subject to the Section 6-13 310

of the Administrative Code of the City of Scranton which limits payments of money out of the City Treasury to appropriations made by the Council.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF the parties hereto have, in due form of law, caused this agreement to be executed the day and year first above written.

ATTEST:

CITY CLERK

BY: _____
MAYOR

DATE: _____

DATE: _____

COUNTERSIGNED:

CITY CONTROLLER

BUSINESS ADMINISTRATOR

DATE: _____

DATE: _____

APPROVED AS TO FORM:

CITY SOLICITOR

DATE: _____

MORETTI CPA

BY:

TITLE: _____

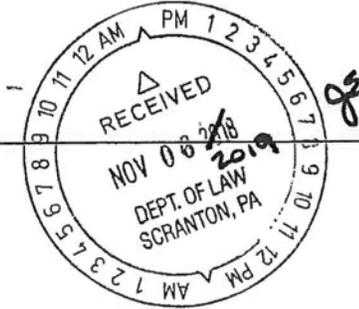
DATE: _____

BUSINESS ADMINISTRATION



SCRANTON

City Hall
340 North Washington Avenue
Scranton, Pennsylvania 18503
Tel: (570) 348-4118
Fax: (570) 348-4225



November 6, 2019

Memo

To: Wayne Evans, Mayor
Jessica Eskra, Solicitor
Lori Reed, City Clerk
Dennis Gallagher, Public Works Director

From: David Bulzoni, Business Administrator

Re: **Municipal Gas Card Audit Services**

All,

The City of Scranton received submissions from interested firms on November 1, 2019 following the publication of a Bid Proposal seeking auditing services for historical use of the City's gas card program. The evaluation would encompass card use under two programs; a transition from the Valero Commercial Card program to the WEX Sunoco card program occurred in 2016.

Three bid proposals were received. The following firms submitted proposals:

- | | |
|-------------------------------|---|
| 1. Joseph Alu and Associates | Not to exceed \$12,000
\$75.00/hour |
| 2. Moretti CPA | Estimated Fee, \$9,675
\$7,585- professional, \$1,800 – administrative
\$175/hour, professional; \$45/hour administrative |
| 3. Joseph Yanushefsky and Co. | \$135/hour plus expenses |

Total costs are difficult to quantify, hence the hourly rates and estimates. I believe a better understanding of total costs is achievable once the scope of work is defined. The scope should be delineated further following the initial meeting with the firm.

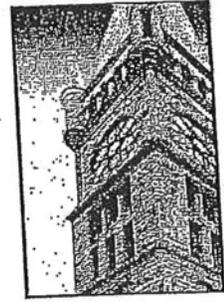
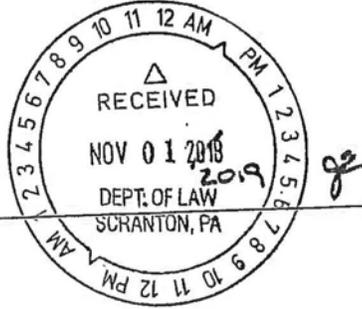
Relative to the specific proposals, Yanushefsky and Company was eliminated from consideration due to the omission of the accompanying proposal affidavits. Alu and Associates has measurable experience in municipal audits and is presently the firm assigned to the Single Tax Office audit. Moretti has less experience with municipal audits but has significant experience with forensic audits, including work with gas cards. The efforts included gas card program audits and the development of policies and procedures related to such program.

Both firms are certainly qualified. Given the forensic nature of the gas card audit, a recommendation is made to award the contract to Moretti CPA. The costs will be principally funded from the City Controller's Professional Services budget.

Based on the above information, the Office of the Business Administrator recommends the approval of the bid proposal submitted by Moretti CPA.

Department of Business Administration

City Hall
340 North Washington Avenue
Scranton, Pennsylvania 18503
Tel: (570) 348-4118
Fax: (570) 348-4225



SCRANTON

November 1, 2019

Mr. David Bulzoni
Business Administrator
Municipal Building
Scranton, Pa. 18503

Dear Mr. Bulzoni,

This is to inform you that proposals were opened Friday, November 1, 2019 in Council Chambers for the **City of Scranton Professional Services Municipal Gas Card Audit Services**. Attached is a copy of the proposals submitted by the following companies:

Joseph Yanushefsky CPA (No affidavits)
Arthur Moretti
Joseph Alu

After your review of the proposal, please inform the Law Office of your decision so they may call for a contract or reject said bid. Thank you for your cooperation in this matter.

Sincerely,

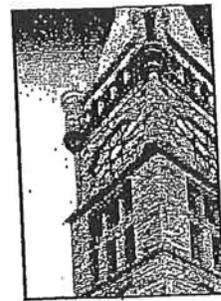
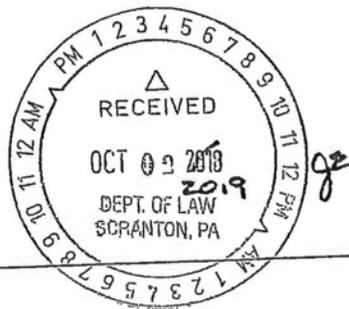
Julie Reed,
Purchasing Clerk

Encls.

CC: Mrs. Roseann Novembrino, City Controller
Mr. David Bulzoni, Business Administrator
Mrs. Lori Reed, City Clerk
✓ Mrs. Jessica Boyles Eskra, City Solicitor
File

Department of Business Administration

City Hall
340 North Washington Avenue
Scranton, Pennsylvania 18503
Tel: (570) 348-4118
Fax: (570) 348-4225



SCRANTON

October 2, 2019

Mr. David Bulzoni
Business Administrator
340 North Washington Ave.
Scranton Pa, 18503

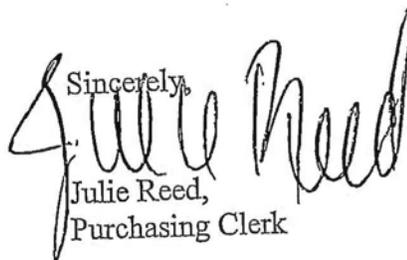
Dear Mr. Bulzoni,

This is to inform you that bids will be opened in Council Chambers on Friday,
November 1, 2019 at 10:00 A.M. for the following:

**City of Scranton
Professional Services Municipal Auditor Gas Card Audit Services**

Attached, please find an Invitation to Bidders, Specifications, and Proposal Blank.

Thank you for your cooperation in this matter.

Sincerely,

Julie Reed,
Purchasing Clerk

CC: Mayor Wayne Evans
Mrs. Roseann Novembrino, City Controller
Mrs. Lori Reed, City Clerk
Mr. David Bulzoni, Business Administrator
Mrs. Rebecca McMullen, Financial Manager
Mrs. Jessica Eskra, City Solicitor
File

REQUEST FOR PROPOSAL

Separate sealed proposals will be received by the City of Scranton, 340 North Washington Avenue, Scranton, PA 18503 until 10:00 a.m. November 1, 2019 at which time such proposals will be opened in the City Council Chambers for the following:

CITY OF SCRANTON PROFESSIONAL SERVICES MUNICIPAL AUDITOR GAS CARD AUDIT SERVICES

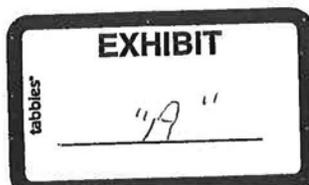
Proposals shall be made in accordance with the specifications to be obtained from the City Purchasing Department, 340 North Washington Avenue, Scranton, PA 18503 and which may be had by interested parties responding to the Request. Copies can be requested by contacting the City of Scranton Purchasing Clerk, at jreed@scrantonpa.gov.

Sealed envelopes containing the proposals will be received and identified as "City of Scranton Gas Card Audit Services". The envelopes should be delivered or mailed to the Office of the City Controller, at the address listed above, so as to arrive by the date and time specified above. The City of Scranton will require six (6) copies of this proposal. If you have any questions, please call David M. Bulzoni, Business Administrator, at (570) 348-4118, or Roseann Novembrino, City Controller, at (570) 348-4215.

David M. Bulzoni

Business Administrator

Each proposal must be accompanied by a signed proposal and the appropriate addenda certificates



INVITATION FOR REQUEST FOR PROPOSAL

CITY OF SCRANTON

Prospective respondents are invited to submit a proposal for a "Gas Card Audit Services" of all gas card activity from April 2016 through March 2019. The program employs the Sunoco Gas Card and has been in place during this time period with WEX Commercial Card Services. The attached letter from Scranton City Council dated September 23, 2019 provides a general scope of services. The report format will be defined by the City of Scranton upon award of the contract. The program has been maintained with WEX Card Services during the period of statement review.

All proposals must be submitted in six (6) copies to the Office of the City Controller, 2nd Floor, City Hall, 340 North Washington Avenue, Scranton, Pennsylvania, 18504. All proposals must be delivered in a sealed envelope and clearly marked. Late proposals will not be considered regardless of the reason.

I. GENERAL INFORMATION FOR OFFERORS

1. **PURPOSE:** The Request for Proposal (RFP) provides interested prospective proposers with sufficient information to enable them to prepare and submit proposals for consideration by the Office of the City Clerk of the City of Scranton to select a municipal services auditor for the specific purpose as noted above. The municipal services auditor will prepare a report based on the audit findings for Scranton City Council and the Office of the City Controller. The contract will remain in effect one year from the date of execution.
2. **ISSUING OFFICE:** This Request for Proposal is issued by the City of Scranton Office of Business Administration Department of Purchasing.
3. **SCOPE OF SERVICES:** This RFP contains instructions governing proposals to be submitted and the material to be included therein; a description of the service to be provided; requirements which must be met to be eligible for consideration, general evaluation criteria, and other requirements to be met by each proposal.
4. **PROBLEM STATEMENT:** The City of Scranton is currently considered a Distressed City under Act 47. The Pennsylvania Economy League has been chosen by the Department of Community and Economic Development to act as the City's Recovery Plan Coordinator. The City of Scranton has not audited the gas card program during the time period defined in the Request for Proposal.
5. **REJECTION OF PROPOSALS:** The City of Scranton reserves the right to reject any and all proposals received as a result of this request and is not obligated to select the lowest cost proposal.
6. **INCURRING COSTS:** The City of Scranton is not liable for costs incurred by the prospective proposers prior to the issuance of a contract.
7. **AMENDMENT TO THE RFP:** The Request for Proposal may be amended by the City. If amended, notification will be provided to the prospective proposers.
8. **PROPOSALS:** For further consideration, proposers must submit a complete response to the RFP. Each proposal must be submitted in six (6) copies to the Office of the City Controller. No other distribution of proposals will be required. Proposals must be signed by an authorized official as the contents are binding. The proposal must remain valid for a period of ninety (90) days.

Council of the City of Scranton

340 No. Washington Avenue • Scranton, Pennsylvania 18503 • Telephone (570) 348-4113 • Fax (570) 348-4207

Lori Reed
City Clerk

Amil Minora, Esq.
Counsel



Pat Rogan, President
Timothy Perry, Vice President
William Gaughan
Kyle Donahue
Mary Walsh Dempsey, Esq.

September 23, 2019

Mrs. Roseann Novembrino
City Controller
City of Scranton
340 North Washington Avenue
Scranton, PA 18503

Dear Mrs. Novembrino:

On or about August 26, 2019, Scranton City Council sent a written request for an "immediate" audit of gas card usage to ensure that the administration is properly guarding against potential fraud and abuse with regard to its vehicle fleet. A copy of that letter is attached at this time. The request was to encompass the last three years. Thereafter, on September 13, 2019, Council sent a follow up letter, requesting an "update of the status" of the audit and asking when Council can "expect the same." A copy of that letter is attached for your review.

As four full weeks have passed without any communication from your office to us, as a professional courtesy, we deem it proper to send a final letter to your office before we proceed to discuss the commencement of an outside independent audit pursuant to Council's authority under Article III, Section 313 of the Scranton Home Rule Charter.

The following *preliminary* information is important to us, at this time, with the understanding that additional information *may* be requested in the future. Of course, as you see fit, additional information can, and should be, included in your results to us:

1. The name, *and job title*, of each nonunion employee (current or former) that holds, maintains or has (or had) the right to use a gas card within the last 3 years;
2. For each and every person listed in #1 above, a listing (preferably in chart/spreadsheet form) of their monthly gas card bill for the last three years. If PIN Numbers are associated with the accounts, please be kind enough to attach a listing of the PIN number that is associated with each employee;
3. If possible, a copy of a written job description for each employee; and
4. If mileage records were kept by any of the people listed in #1 or #2, please attach the same. If they were not kept, please note "*mileage not kept.*"

We do understand that Mayor Evans, and his administration, put a new procedure/policy into place on August 9th of this year and for that we are appreciative and certainly commend the Mayor and the Administration. Going forward, we are confident this new policy will assist the City in establishing accountability and in making sure that the City can justify that gas cards are being used for appropriate purposes. We consider this one more progressive step in the right direction for the City of Scranton.

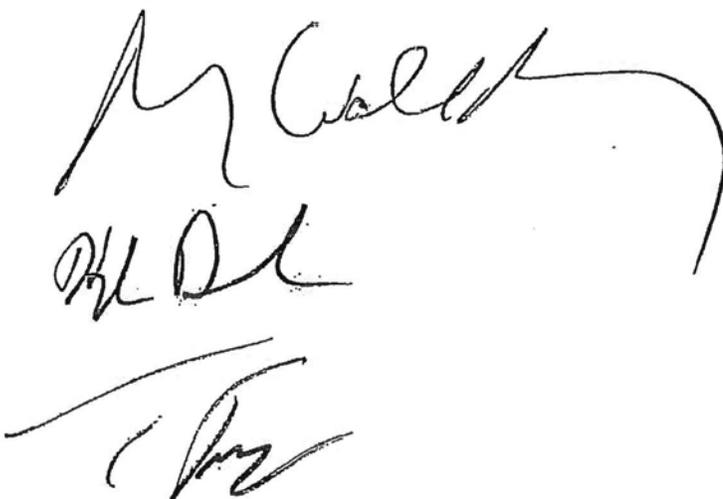
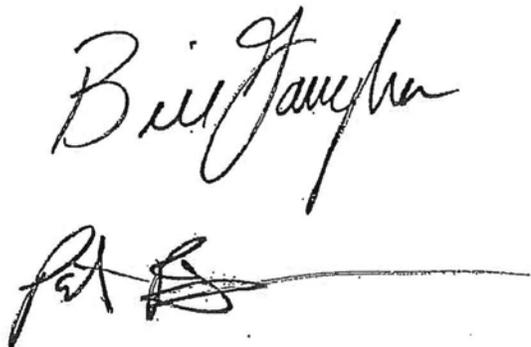
As to our 8/26/19 letter requesting an audit, the same still stands, and Council respectfully requests a written answer to the audit within the next 10 business days, or by the latest on Tuesday, October 1, 2019.

In addition, it is Council's understanding that the Gas Station affiliated with the city gas cards changed approximately two years ago from Valero to Sunoco. Council would like to review any and all paperwork that exists, including letters and contracts, relative to this modification. Please see that this information is attached to the audit results. Since we expect that this contractual information regarding Scranton's current gas-station(s) for fleet vehicles will be easy to access, that information can be sent to us as soon as possible for a separate review and need not wait ten business days.

If for any reason, you feel that your office is unable, or unwilling, to conduct this audit, we ask that you advise us immediately and at the latest, within three business days of receipt of this letter, (by Friday, September 28th) and we will proceed to discuss the hiring of an outside audit service. In the event we do not hear from your office by this coming Friday, (9/28/19) Council will rely on the fact that the audit process is moving forward accordingly and that the results will be delivered back to us in accordance with the liberal time frames established by this letter.

Finally, please allow this letter to also serve as a kind reminder that any and all documentation and billing(s) that we are requesting pursuant to this letter, and our prior letters, is to be retained in its entirety during the time frame referenced in these requests, and thereafter.

Thank you for your anticipated cooperation in this most important matter.

The block contains three handwritten signatures. The top signature is in cursive and appears to be 'Wayne E. Evans'. Below it is a signature that looks like 'DL' or 'DLB'. The bottom signature is also in cursive and appears to be 'David M. Bulzoni'.The block contains two handwritten signatures. The top signature is in cursive and appears to be 'Bill Jankin'. Below it is a signature that looks like 'PA' or 'PAB'.

cc: Wayne E. Evans, Mayor
David M. Bulzoni, Business Administrator ✓

II. REQUIRED INFORMATION AND SCOPE OF SERVICES

Proposals must be submitted in the format outlined below.

1. **PRIOR EXPERIENCE:** Please document the firm's experience providing audit support or auditing services to other municipalities, specifically cities. Describe similar engagements and define the scope of engagement and description of recommendations. Experience shown should be work completed by your firm.

2. **SCOPE OF WORK:** The Office of the City Controller is seeking assistance from a municipal services auditor to support the tasks associated with the completion of the gas card audit.

3. **PERSONNEL:** The municipal services auditor shall have received continuing professional education in governmental accounting during the past two years and shall be familiar with all Government Accounting Standards Board (GASB) policies.

4. **WORK PLAN:** The municipal services auditor will work closely with the Office of Business Administration, the Office of the City Controller, and the City Clerk, with the review and reconciliation of tasks supporting the gas card audit. The municipal services auditor will develop a time schedule in support of the gas card and submit it to the City of Scranton Office of the City Controller for review and approval.

5. RELEVANT DATA:

- The City of Scranton Post Audit for fiscal year 2018 is being prepared by Jones & Kohanski; the firm, SB and Company was the designated firm assigned to the independent post audit responsibilities for the fiscal years 2014 through 2017.
- The City of Scranton accounting records, including gas card statements, are maintained, primarily, by the Office of Business Administration and the Office of the City Controller;
- A Work Progress update will be submitted to the officials in Section 5 on no more than a monthly basis.

6. **SUBCONTRACTING:** The auditor shall not subcontract any work associated with this contract to any other firm unless first approved by the City of Scranton;

7. GENERAL CONDITIONS:

A. No verbal information to bidders will be binding on the City. The written requirements will be considered clear and complete, unless written attention is called to any apparent discrepancies or incompleteness before the opening of the proposals. All alterations to the Request for Proposal will be made in the form of a written communication emailed to all prospective proposers. The communications shall then be considered to be part of the Request for Proposal.

B. Submission of a proposal will be considered as conclusive evidence of the proposer's complete examination and understanding of the request.

C. The City of Scranton reserves the right to reject any and all proposals submitted and to request additional information from any Proposer. The City of Scranton reserves the right to waive minor irregularities in the procedures or proposals if it is deemed in the best interests of the City of Scranton. The City may elect, at its sole and absolute discretion, to award a Contract

based on the initial proposals with pricing clarification, or, to open negotiations, either written or oral, with one or more proposers to address performance, technical, pricing, delivery, or other provisions. If negotiations are opened, the City may elect, at its sole and absolute discretion, to conclude negotiations at any time if it is determined to be in its best interest, or they will be closed upon settlement of all questions and clarifications. Proposals may be rejected and negotiations terminated by the City. The award will be based on the offers submitted, as well as any and all negotiations conducted. The City further reserves the right to reject all proposals and seek new proposals when such procedure is considered to be in the best interest of the City.

D. The award will be made to that responsive and responsible proposer whose proposal, conforming to requirements of the request, will be most advantageous to the City, price and other factors considered. The award may or may not be made to the firm with the lowest negotiated cost.

E. The City shall have the right, without invalidating the contract, to make additions to or deductions from the items or work covered by the Request for Proposal. In case such deductions or additions are made, an equitable price adjustment shall be made between the City and the Proposer. Any such adjustments in price shall be made in writing.

F. After notice from the City, the selected proposer will be required to enter into a contract upon receipt of a Notice of Award. If a contract is not executed by the selected proposer, then the City reserves the right to retract the Notice of Award and enter into a contract with another proposer.

G. Proposals must be in typewritten form. Unsigned proposals will not be accepted. Proposers are expected to examine the content of the request and respond accordingly. Failure to do so will be at the Proposer's risk.

H. No proposal will be accepted from or contract awarded to any person, firm or corporation that is in arrears to the City in the payment of any fees or is in default to the City upon any contract, or that is a defaulter, as surety or otherwise, upon any obligation to the City or who had failed to faithfully perform any previous contract with the City.

I. Unless otherwise specified, all formal proposals submitted shall be binding for ninety (90) calendar days following the bid opening date and may be extended at the agreement of both parties

J. AUTHORITY

The Business Administrator, as the designee of the Mayor, or the City Controller, have the sole responsibility to respond to inquiries regarding the Request for Proposal.

K. COMPLIANCE WITH LAWS

The firm selected shall at all times observe and comply with all laws, ordinances, regulations and codes of the federal, state, City and other local government agencies, which may in any manner affect the performance of the contract. If applicable, the firm selected shall also maintain any licenses issued by the City and/or its third party, including, but not limited to licenses to perform electrical, plumbing, HVAC, construction, etc. and be in good standing with all City departments and its affiliates. Failure to maintain required licenses and be in good standing may result in bid disqualification and/or voiding of any contract that may result therefrom.

L. CONTRACTOR COMPLIANCE

If applicable, each respondent is required to be in compliance with the City of Scranton local tax requirements. Failure to be in compliance with City of Scranton local tax requirements may result in bid disqualification and/or voiding of any contract that may result therefrom.

M. CONTRACT TERMINATION

A contract may be canceled by the City by giving the respondent written notice of the intent to cancel.

N. CONTROLLING LAW

This Request for Proposal is governed by, and will be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania without regard to any conflict of law provisions.

O. BIDDER'S ETHICS AND COLLUSION

Collusive Bidding: Any firm that submits more than one proposal in such a manner as to make it appear that one of the proposals submitted is competitive with that of a different proposer, or any two or more firms that agree to fix their respective proposals in such a manner as to be awarded the contract shall be disqualified from further consideration of award of this contract and shall be subject to any applicable penalties under the law.

Bribery: Any firm that attempts to influence a City official to award this contract to such proposer's firm by promising to provide or by providing to such City official any gratuity, entertainment, commission or any other gift, in exchange for a promise to award the contract to such firm shall be disqualified from further consideration of award of this contract and shall be subject to any applicable penalties under the law.

Conflict of Interest: Any firm that knows of any City official having a material direct or indirect financial interest in such proposer's firm shall be required to submit a written statement, along with the Form of Proposal, detailing such interest. Failure to disclose a known such financial interest shall result in the firm's disqualification from further consideration of award of this contract.

P. INDEMNIFICATION

This agreement shall be binding on the parties hereto, their heirs, successors and assigns.

Q. OPEN RECORDS LAW/PUBLIC INFORMATION

Under the Pennsylvania Right-to-Know Law (the "Law"), 65 P. S. Section 67.101 et. seq., a record in the possession of the City is presumed to be a public record subject to disclosure to any legal resident of the United States, upon request, unless protected by a statutory exception.

Any contract dealing with the receipt or disbursement of funds by the City or the City's acquisition, use or disposal of services, supplies, materials, equipment or property is subject to disclosure under the Law. The following are not subject to disclosure under an exception in the Law:

- A proposal pertaining to the City's procurement or disposal of supplies, services or construction prior to the award of a contract or prior to the opening and rejection of all bids;
- Financial information of a bidder or proposer requested in an invitation to bid or request for proposals to demonstrate the bidder's or proposers economic capability.

R. TRANSFERS AND ASSIGNMENTS

- Consultant shall not, without written consent of the City, assign, hypothecate or mortgage this agreement. Any attempted assignment, hypothecation or mortgage without the consent of the City shall render this agreement null and void.
- Neither this agreement nor any interest therein shall be transferable in proceedings in attachment or execution against bidder or in voluntary or involuntary proceedings in bankruptcy or insolvency or receivership taken by or against the respondent, or by any process of law including proceedings under Chapter X and XI of the Bankruptcy Act.

ATTACHMENTS
DATA SUBMISSION DOCUMENTS

Attachment A. Affirmative Action Certification

During the term of this contract, Bidder agrees as follows:

- (1) Bidder shall not discriminate against any employee, applicant for employment, independent contractor or any other person because of race, color, religious creed, ancestry, national origin, age, sex or handicap. Bidder shall take affirmative action to insure that applicants are employed, and that employees or agents are treated during employment, without regard to their race, color, religious creed, ancestry, national origin, age, sex or handicap. Such affirmative action shall include, but is not limited to the following: employment, upgrading, demotion or transfer; recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training. Bidder shall post in conspicuous places, available to employees, agents, applicants for employment, and other persons, a notice to be provided by the contracting agency setting forth the provision of this affirmative action certification.
- (2) Bidder shall, in advertisements or requests for employment placed by it or on its behalf, state all qualified applicants will received consideration for employment without regard to race, color, religious creed, ancestry, national origin, age, sex or handicap.
- (3) Bidder shall send each labor union or workers' representative with which it has a collective bargaining agreement to other contract or understanding, a notice advising said labor union or worker's representative of its commitment to this affirmative action certification. Similar notice shall be sent to every other source of recruitment regularly utilized by bidder.
- (4) It shall be no defense to a finding of noncompliance with this affirmative action certification that bidder has delegated some of its employment practices to any union, training program, or other source of recruitment which prevents it from meeting its obligations. However, if the evidence indicates that the bidder was not on notice of the third-party discrimination or made a good faith effort to correct it; such a factor shall be considered in mitigation in determining appropriate sanctions.
- (5) Where the practices of a union or of any training program or other source of recruitment will result in the exclusion of minority group persons, so bidder will be unable to meet its obligations under this affirmative action certification, bidder shall then employ and fill vacancies through other affirmative action employment procedures.
- (6) Bidder shall comply with all state and federal laws prohibiting discrimination in hiring employment opportunities. In the event of bidder's noncompliance with

Affirmative Action Certification of this contract or with any such laws, this contract may be terminated or suspended, in whole or in part, and bidder may be declared temporarily ineligible for further City of Scranton contracts, and other sanctions may be imposed and remedies invoked.

(7) Bidder shall furnish all necessary employment documents and records to, and permit access to its books, records, and accounts by, the City of Scranton Department of Business Administration, for purposes of investigation to ascertain Compliance with the provision of this certification. If bidder does not possess documents or records reflecting the necessary information requested, it shall furnish such information on reporting forms supplied by the City of Scranton Department of Business Administration.

(8) Bidder shall actively recruit minority subcontractors or subcontractors with substantial minority representation among their employees.

(9) Bidder shall include the provisions of this affirmative action certification in every subcontract, so that such provisions will be binding upon each subcontractor.

(10) Bidder's obligations under this clause are limited to the bidder's facilities within Pennsylvania, or where the contract is for purchase of goods manufactured outside of Pennsylvania, the facilities at which such goods are actually produced.

DATE:

NAME OF PROPOSER: _____

BY: _____

TITLE: _____

Attachment B. Certificate of Non-Segregated Facilities

The bidder certifies that he does not maintain or provide for his employees and segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder certifies further that he will not maintain or provide for his employees any segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder agrees that a breach of this certification will be a violation of the Equal opportunity clause in any contract resulting from acceptance of his bid. As used in this certification, the term "segregated Facilities," means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing directive or are in fact segregated on the basis of race, color, religion, or national origin, because of habit, local custom, or otherwise. The Bidder agrees that (except where he has obtained identical certifications from proposal subcontractors for specific time periods) he will obtain identical certifications from proposed sub-contractors prior to the award of sub-contracts exceeding \$10,000 which are not exempt from the provisions of the Equal Opportunity clause, and that he will retain such certification in his files.

NOTE: The penalty for making false statements in offers is prescribed in 18 U.S.C. §1001

DATE:

NAME OF PROPOSER: _____

BY: _____

TITLE: _____

Attachment C.

Non-Collusion Affidavit of Prime Bidder

STATE OF _____

COUNTY OF _____

_____, being first duly sworn, deposes and says that:

1. He is _____

(Owner, partner, officer, representative or agent)

of _____, the Bidder that has submitted the bid;

2. He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;
3. Such Bid is genuine and is not a collusive or sham Bid;
4. Neither the said Bidder nor any of its officers, partners, owners, agents, Representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted or to refrain from bidding in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, or to Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the City of Scranton (Local Public Agency) or any person interested in the proposed Contract; and;
5. The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the bidder or any of its agents, representatives, owners, employees or parties in interest, including this affiant.

Non-Collusion Affidavit
Signature Page

Signed _____

(TITLE)

SUBSCRIBED AND SWORN TO BEFORE ME

THIS _____ DAY OF _____
_____, 20 _____

(TITLE) _____

MY COMMISSION EXPIRES: _____, 20 _____

**THIS PROPOSAL, WHICH INCLUDES ATTACHMENTS A, B, C AND D
MUST BE RECEIVED IN THE
OFFICE OF THE CITY CONTROLLER IN A SEALED ENVELOPE NO LATER THAN**

10:00 a.m. November 1, 2019

TO THE ATTENTION OF:

Roseann Novembrino

City Controller

City of Scranton

340 North Washington Avenue

2nd Floor

Scranton, PA 18504

NAME OF FIRM: _____

CONTACT PERSON: _____

STREET ADDRESS: _____

CITY/STATE/ZIP: _____

TELEPHONE NUMBER: _____

FAX NUMBER: _____

EMAIL ADDRESS: _____

Moretti CPA

Arthur J Moretti, CPA, MBA, CFF, CGMA

406 Bridge Street
Old Forge, PA 18518

Tel: 570-881-9735
Artmoretti@Outlook.com

October 25, 2019

City of Scranton
Office of the City Controller
340 North Washington Avenue
Scranton PA, 18503

Proposal for City of Scranton Gas Card Audit Services

Dear Sir/Madam,

Please find attached my proposal for providing Gas Card Audit Services for the City of Scranton.

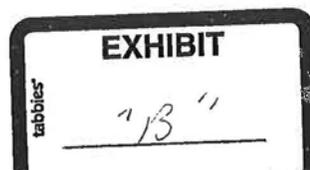
This proposal will cover all review and reconciliation tasks required by The Office of the City Controller for all gas card activity for the period 4/1/2016 through 3/31/2019 in order to complete the Gas Card Audit. In this proposal, I believe that you will find that I am not only highly qualified to perform this engagement, but I am prepared to do what it takes to provide the extra level of service required to maintain a long term-business relationship.

All work will be completed by Moretti, CPA and no outside consultant or firm will be utilized for this engagement. Furthermore, I possess the administrative and programmatic capacity and resources to manage the volume of work. I am able to accommodate any required meetings of the Department. Furthermore, I will meet reporting requirements and timelines for completion as set forth by the Department.

Though I possess education and experience in all aspects of accounting such as tax, auditing and financial statement preparation it is my knowledge and experience in Forensic accounting that sets me apart from traditional CPA's.

I am recognized by the American Institute of Certified Public Accountants of having met all requirements to use the designation of CFF (Certified in Financial Forensics). These requirements include passing an examination, possessing a minimum of 1,000 hours of business experience in forensic accounting, and having 75 hours of continuing education in Forensic Accounting.

My experience in Fraud, Forensic and Investigative Services include conducting internal investigations, unraveling complicated transactions, reconstructing events from incomplete/corrupted data, tracing funds and assets, and developing anti-fraud controls and integrity programs.



Relevant Experience

I am currently engaged in a three-year contract with the Lackawanna County Office of the Aging working in conjunction with the District Attorney's office investigating exploitation, theft and financial abuse. Due to confidentiality agreements, I cannot disclose specific details on cases and prosecutions which I have participated in.

I have extensive knowledge of the internal controls and weaknesses surrounding the use of gas cards. For two decades at New Hope Community, Inc. in New York, I was responsible for creating policies and procedures, chain of custody and the audits of personal need accounts of both medically frail and developmentally disabled populations which included the auditing, monitoring and use of over 200 gas cards used by agency personnel.

I just finalized an engagement with the Council of Alexandria Borough where I was engaged to perform a Limited Fiscal Review of the Alexandria Volunteer Fire Company which included an examination of financial transactions, internal controls and procedures surrounding the use and safeguard of assets and funds. This examination included but was not limited to Gas Cards.

I have served as an expert witness in several courts in regard to fraud, damage calculations, business valuation and equitable distribution.

Please note further that I am familiar with all Government Accounting Standards Board (GASB). References can be provided upon request and you can check my website for license and further information at MorettiCPA.com.

For your convenience, the following is a list of continuing education I have received for the last three years.

Proposal for City of Scranton Gas Card Audit Services

Arthur Moretti, CPA
Continuing Professional Education Courses

Course Title	Issue Date
Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone (FANG)	10/28/2019
Advanced Concepts in SSARS and Nonattest Services: Are You Certain You Are in Compliance? (SS21)	10/25/2019
Guide to Calculating S Corporation Stock Basis and Creating and Maintaining Basis Worksheets (CSSB)	10/17/2019
Hiring and Firing of Employees - What You Can and Cannot Do (HFEM)	9/30/2019
Twenty Essential IRA Tips for Saving Taxes and Avoiding Penalties (IRAS)	12/12/2018
Successfully Navigating the Impacts of SSARS No. 21-23 (SSAR)	12/11/2018
The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent (BCPE)	12/7/2018
Establishing State Residency and Saving Your Clients Money (DOMR)	12/6/2018
The Current State of Circular 230: An Update on the Federal Ethics Rules for Tax Professionals (C230)	12/3/2018
The Essential Course for Preparing Not-for-Profit Financial Statements Under ASU No. 2016-14 (ENFP)	11/28/2018
Understanding Non-Compete Agreements (UNCA)	11/26/2018
Critical 1040 Reporting Issues Related to the Affordable Care Act -- Penalties and Premium Tax Credits (ACT2)	11/20/2018
Monthly Accounting and Auditing Update for Non-Issuers (ACU2)	11/14/2018
Cloud Clash: On the Front Lines of Cybercrime and Identity Theft (CBIT)	11/9/2018
Lease Accounting: The Impact of Changing Standards on Both Lessors and Lessees (AALL)	11/8/2018
Fraud Basics: Protecting the Company Till (DRF4)	11/7/2018
Surgent's Advanced Individual Income Tax Return Issues (STRI)	11/5/2018
Excel Shortcuts for Accountants (EXSC)	11/1/2018
Complete Guide to Payroll Taxes and 1099 Issues (CGPT)	10/30/2018
Guide to the Early Distribution Penalty Exceptions for Distributions from Retirement Accounts (IRA6)	10/29/2018
The Best Federal Tax Update Course by Surgent (BFTU)	10/26/2018
Taking Your Medicine: Health Care Update (OBC4)	10/22/2018
Key COSO Concepts: Managing Risk to Achieve Your Business Objectives (COS4)	10/15/2018
Controllershship Skills Update: Budgeting, Forecasting, and Big Data (CON3)	10/15/2018
Ethical Considerations for the CPA (ETHC)	10/5/2018
Calculating a Partner's or LLC Member's Basis (CPMB)	9/1/2017
Ethics in Tax Practice: Circular 230 From Soup to Nuts (C230)	8/30/2017
Secrets of Dealing with the IRS (DIRS)	8/23/2017
Fraud Basics: Protecting the Company Till (DRF4)	8/22/2017
Marketing Mastery Boot Camp: Achieve Ferrari-Type High Performance Marketing on a Fiat Budget (MMBC)	4/27/2017
Industry Accountant Toolkit (IATK)	3/21/2017
Essential Course for Performing Single Audits Under the New Uniform Guidance for Federal Awards (UGID)	3/6/2017
Fraud Basics: Protecting the Company Till (DRF4)	3/2/2017
Excel PivotTables: What You Need to Know (EXPV)	2/21/2017
Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs (S754)	2/16/2017
QuickBooks: Internal Control Tips & Tricks (QBIC)	2/15/2017
Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone (FANG)	2/13/2017
What CPAs Should Know About Trust Instruments (TRIT)	1/27/2017
Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations (TFBC)	1/26/2017
Best S Corporation, Limited Liability, and Partnership Update (BCPE)	1/25/2017
DOL Overtime Rule Limbo - What Next, What to Do if You Have Already Complied, Plus FLSA Compliance Update (OVR3)	1/16/2017
Advanced Technical Tax Forms Training – Form 1040 Issues (ATFI)	1/13/2017
Federal Tax Camp (SATC)	1/11/2017
Compilations, Reviews, and New Preparations: Engagement Performance and Annual Update (CRAU)	1/10/2017
Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone (FANG)	12/29/2016
Critical Year End Compliance Update for Small Employers (YESE)	12/28/2016
IRS Controversies - What To Do When Your Client Gets Audited (IRSC)	12/19/2016
Ethical Considerations for the CPA (ETHC)	12/16/2016
How the R&D Credit Benefits Small Businesses in 2016 and After (RDCB)	12/15/2016
Introduction to Governance Auditing: Strategic Opportunities for Assessing and Enhancing Key Entity Level Controls (GAUD)	12/12/2016
Excel: Breaking Old Habits (EXOH)	12/7/2016
Best Federal Tax Update (BFTU)	12/5/2016
Ethics in Tax Practice: Circular 230 From Soup to Nuts (C230)	12/2/2016
QuickBooks Customizing Reports: Get the Reports You Always Wanted (QBCR)	11/30/2016
Taxation of S Corporation Distributions (TSCD)	11/23/2016
Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs (S754)	11/22/2016
20 Essential IRA Tips for Saving Taxes and Avoiding Penalties (IRAS)	11/22/2016
Republican Tax Reform Proposals Deep Dive and 2017 Extender Update (RTDD)	11/22/2016
Business Law Essentials for Practitioners and Controllers (BLAW)	11/21/2016
Guide to Understanding the At-Risk Basis Rules and Form 6198 (UARB)	11/18/2016
Excel Lookups: Moving Beyond VLOOKUP Limitations (EXLU)	11/16/2016
Excel Tables and Conditional Summing (EXTB)	11/16/2016
Like-Kind Exchanges under Section 1031 (LKEX)	11/15/2016
Taking Your Medicine: Health Care in 2016 (OBC4)	11/14/2016
Lease Accounting: The Impact of Changing Standards on Both Lessors and Lessees (AAAL)	11/8/2016
Fraud – A Fresh Perspective on its Impact (FRAU)	11/8/2016
Fraud Basics: Protecting the Company Till (DRF4)	10/31/2016

Approach and Methodology

My objective for this engagement is to assess the design and effectiveness of Internal Controls over the fuel card program including the policies and procedures, controls in place, and to determine the design and operating effectiveness of those controls identified in order to ensure that the administration is properly guarding against potential fraud and abuse with regard to its vehicle fleet.

Our approach to the engagements we have performed for gas card audits consist of the following Phases:

Understanding and Documenting the process

- Conduct Interviews with the appropriate representatives to discuss the scope and objectives of the project, obtain preliminary data, and establish working arrangements
- Conduct interviews with key personnel to obtain a detailed understanding of the fuel card processes
- Document flowcharts of the processes
- Review applicable policies and procedures and agreements related to this project
- Perform walkthroughs to gain an understanding of the function and assess the design of internal controls
- Develop a risk-based work plan for the evaluation of the design and operating effectiveness of processes and controls, based on the information obtained through our review, inquiry and walkthrough procedures

Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

- Identify and asses the effectiveness of segregation of duties and controls applicable to the processes and systems
- Verify that appropriate control structures exist within the in-scope areas to identify and/or prevent fraud, waste and abuse
- Identify and assess the effectiveness and completeness of data relevant to the fuel card process for Management's monitoring and reporting purposes
- Assess the adequacy of fuel usage monitoring, including monitoring of fueling station locations
- Review and validate controls over inventory procedures: fuel and fuel cards
- Assess the process over fuel card (including "supervisor fuel card") activation and deactivation, and granting and disabling individualized fuel PIN numbers
- Assess the adequacy of applicable policies, procedures and guidelines
- Perform data analytics on fuel transaction data to assess fuel utilization patterns, Supervisor fuel card usage, weekend vs weekday transactions for appropriateness, fuel card limit parameters compared to vehicle specification, utilization of fueling locations, zero-usage fuel PINs, zero-usage fuel cards, and zero-usage supervisor fuel cards

Preparation of Report Draft, Exit Conferences and Presentations

I provide the appropriate Office with fully drafted audit reports. I also meet with the designated personnel at each stage of the process including a review of the draft reports prior to finalization. At the request of the liaison, I attend any meetings necessary to communicate the scope and results of the audit. I also present the audit report as requested.

Proposal for City of Scranton Gas Card Audit Services

Proposed Costs

Moretti CPA hereby proposes and agrees to perform the work described and to provide all labor and materials necessary to perform the work in connection the Gas Card Audit Services.

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the City of Scranton Office of the City Controller. The following are my estimated fees for these services indicating the estimated number of hours and rate per hour. The hourly billing rates indicated also apply to additional services not included in the original scope of work:

<u>Classification</u>	<u>Billing Rate</u>	<u>Estimated Hours</u>	<u>Estimated Fee</u>
Professional Service	\$175	45	\$7,875
Clerical/Administrative	\$45	40	\$1,800
Total Estimate		<u>75</u>	<u>\$9,675</u>

This estimate is based on the understanding that city personnel will promptly respond to any oral or written request by us to provide information and diligently assist us in obtaining any necessary information from any third party.

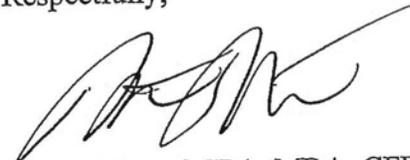
\$3,000 are payable upon completion of the signed agreement and our invoices will be rendered each month as work progresses and are payable on presentation. We will notify you immediately of any circumstances we encounter that could significantly affect our initial estimate of total fees.

Furthermore, I declare that I have no direct or indirect conflict of interest with either The City of Scranton or any City official having a material direct or indirect financial interest in my firm, and this engagement will be performed with objectivity and integrity.

It is understood that the City of Scranton reserves the right to reject this proposal and that this proposal will remain open and shall be binding for a period of (90) calendar days following the bid opening date and may be extended at the agreement of both parties.

Thank you for your kind consideration for this project. I understand that this proposal is subject to revision to accommodate your requirements if necessary. Should you wish to discuss any additional experience and/or my qualifications in greater detail, please do not hesitate to contact me. I have also included my contact information at the end of this letter for your convenience.

Respectfully,



Arthur Moretti CPA, MBA, CFF, CGMA

ATTACHMENTS
DATA SUBMISSION DOCUMENTS

Attachment A. Affirmative Action Certification

During the term of this contract, Bidder agrees as follows:

- (1) Bidder shall not discriminate against any employee, applicant for employment, independent contractor or any other person because of race, color, religious creed, ancestry, national origin, age, sex or handicap. Bidder shall take affirmative action to insure that applicants are employed, and that employees or agents are treated during employment, without regard to their race, color, religious creed, ancestry, national origin, age, sex or handicap. Such affirmative action shall include, but is not limited to the following: employment, upgrading, demotion or transfer; recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training. Bidder shall post in conspicuous places, available to employees, agents, applicants for employment, and other persons, a notice to be provided by the contracting agency setting forth the provision of this affirmative action certification.
- (2) Bidder shall, in advertisements or requests for employment placed by it or on its behalf, state all qualified applicants will receive consideration for employment without regard to race, color, religious creed, ancestry, national origin, age, sex or handicap.
- (3) Bidder shall send each labor union or workers' representative with which it has a collective bargaining agreement to other contract or understanding, a notice advising said labor union or worker's representative of its commitment to this affirmative action certification. Similar notice shall be sent to every other source of recruitment regularly utilized by bidder.
- (4) It shall be no defense to a finding of noncompliance with this affirmative action certification that bidder has delegated some of its employment practices to any union, training program, or other source of recruitment which prevents it from meeting its obligations. However, if the evidence indicates that the bidder was not on notice of the third-party discrimination or made a good faith effort to correct it, such a factor shall be considered in mitigation in determining appropriate sanctions.
- (5) Where the practices of a union or of any training program or other source of recruitment will result in the exclusion of minority group persons, so bidder will be unable to meet its obligations under this affirmative action certification, bidder shall then employ and fill vacancies through other affirmative action employment procedures.
- (6) Bidder shall comply with all state and federal laws prohibiting discrimination in hiring employment opportunities. In the event of bidder's noncompliance with

Affirmative Action Certification of this contract or with any such laws, this contract may be terminated or suspended, in whole or in part, and bidder may be declared temporarily ineligible for further City of Scranton contracts, and other sanctions may be imposed and remedies invoked.

(7) Bidder shall furnish all necessary employment documents and records to, and permit access to its books, records, and accounts by, the City of Scranton Department of Business Administration, for purposes of investigation to ascertain Compliance with the provision of this certification. If bidder does not possess documents or records reflecting the necessary information requested, it shall furnish such information on reporting forms supplied by the City of Scranton Department of Business Administration.

(8) Bidder shall actively recruit minority subcontractors or subcontractors with substantial minority representation among their employees.

(9) Bidder shall include the provisions of this affirmative action certification in every subcontract, so that such provisions will be binding upon each subcontractor.

(10) Bidder's obligations under this clause are limited to the bidder's facilities within Pennsylvania, or where the contract is for purchase of goods manufactured outside of Pennsylvania, the facilities at which such goods are actually produced.

DATE:

10/28/2019

NAME OF PROPOSER: Moretti CPA

BY: Arthur Moretti, CPA

TITLE: Owner

Attachment B. Certificate of Non-Segregated Facilities

The bidder certifies that he does not maintain or provide for his employees and segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder certifies further that he will not maintain or provide for his employees any segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder agrees that a breach of this certification will be a violation of the Equal opportunity clause in any contract resulting from acceptance of his bid. As used in this certification, the term "segregated Facilities," means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing directive or are in fact segregated on the basis of race, color, religion, or national origin, because of habit, local custom, or otherwise. The Bidder agrees that (except where he has obtained identical certifications from proposal subcontractors for specific time periods) he will obtain identical certifications from proposed sub-contractors prior to the award of sub-contracts exceeding \$10,000 which are not exempt from the provisions of the Equal Opportunity clause, and that he will retain such certification in his files.

NOTE: The penalty for making false statements in offers is prescribed in 18 U.S.C. §1001

DATE: 10/28/2019

NAME OF PROPOSER: Moretti CPA

BY: Arthur Moretti, CPA

TITLE: Owner

Attachment C.

Non-Collusion Affidavit of Prime Bidder

STATE OF

Pennsylvania

COUNTY OF

Lackawanna

, being first duly sworn, deposes and says that:

Arthur Moretti

1. He is

(Owner, partner, officer, representative or agent)

of Moretti CPA

, the Bidder that has

submitted the bid;

2. He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;
3. Such Bid is genuine and is not a collusive or sham Bid;
4. Neither the said Bidder nor any of its officers, partners, owners, agents, Representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted or to refrain from bidding in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, or to Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the City of Scranton (Local Public Agency) or any person interested in the proposed Contract; and;
5. The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the bidder or any of its agents, representatives, owners, employees or parties in interest, including this affiant.

Non-Collusion Affidavit
Signature Page

Signed 
owner
(TITLE)

SUBSCRIBED AND SWORN TO BEFORE ME

THIS 29th DAY OF October
2019

(TITLE) Barbara A. Michaels

MY COMMISSION EXPIRES: , 20

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
BARBARA A MICHAELS, NOTARY PUBLIC
OLD FORGE, LACKAWANNA COUNTY
MY COMMISSION EXPIRES AUGUST 14, 2020

Attachment D. Disclosures by Firm or Contractor

1. Included in the proposal shall be a provision for the names and titles of all individuals providing professional services to the City of Scranton. After each name, please provide the responsibilities of that person with regard to the professional services provided to the City of Scranton.
 - List the names of any of the above individuals who are current or former officials or employees of the City of Scranton, their position, and dates of employment or public service.
2. Within the past five years, has the firm or contractor made a political contribution to any municipal official or candidate for municipal office in the City of Scranton or to the political party or political committee for whom the solicitation was made.
3. Does the firm or contractor have a direct financial, commercial, or business relationships with any municipal official or employee of the City of Scranton. With regard to every municipal official for which the answer is yes, identify that individual and provide a summary description of that relationship.
4. Within the past five years, has the firm or contractor conferred any gift of more than nominal value to any municipal official or employee of the City of Scranton within their capacity as a municipal official or employee of the City? A gift includes money, services, loans, travel, and entertainment, at value or discounted value.
5. Regarding the provision of professional services to the City of Scranton, are you aware of any conflicts of interest, whether apparent, potential, or actual, with respect to any officer, director, or employee of the firm or contractor and officials or employees of the City of Scranton. If yes, please provide a summary written explanation of the circumstances which you believe provide a basis to conclude that an apparent, potential, or actual conflict of interest may exist.
6. Omission of any responses required in questions one through five may result in the disqualification of the proposal.

VERIFICATION

I, Arthur Moretti

_____ hereby state that I am (title) Owner for,
and am authorized to make this verification.

Signature: _____



THIS PROPOSAL, WHICH INCLUDES ATTACHMENTS A, B, C AND D

MUST BE RECEIVED IN THE

OFFICE OF THE CITY CONTROLLER IN A SEALED ENVELOPE NO LATER THAN

10:00 a.m. November 1, 2019

TO THE ATTENTION OF:

Roseann Novembrino

City Controller

City of Scranton

340 North Washington Avenue

2nd Floor

Scranton, PA 18504

NAME OF FIRM: Moretti CPA

CONTACT PERSON: Arthur Moretti, CPA

STREET ADDRESS: 406 Bridge Street

CITY/STATE/ZIP: Old Forge, PA 18518

TELEPHONE NUMBER: 570-881-9735

FAX NUMBER: 570-471-7060

EMAIL ADDRESS: Artmoretti@Outlook.Com



DEPARTMENT OF LAW

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105 • FAX: 570-348-4263

November 13, 2019

To the Honorable Council
Of the City of Scranton
Municipal Building
Scranton, PA 18503

RECEIVED

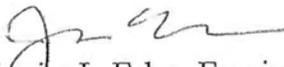
NOV 13 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION AUTHORIZING THE MAYOR AND OTHER APPROPRIATE CITY OFFICIALS TO EXECUTE AND ENTER INTO A CONTRACT BETWEEN THE CITY OF SCRANTON AND MORETTI CPA TO PERFORM THE CITY OF SCRANTON GAS CARD AUDIT SERVICES FOR ALL GAS CARD ACTIVITY FROM APRIL 2016 THROUGH MARCH 2019.

Respectfully,


Jessica L. Eskra, Esquire
City Solicitor

JLE/sl