



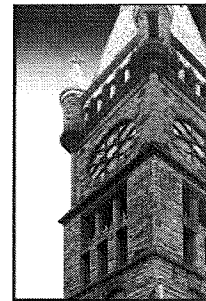
CITY OF SCRANTON

2014 OPERATING BUDGET

File of Council No. 55 of 2013

Mayor's Office

City Hall
340 North Washington Avenue
Scranton, Pennsylvania 18503
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SCRANTON

November 15, 2013

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

Dear Mrs. Krake,

Per Article IX, Section 902 of the Home Rule Charter, enclosed is the City of Scranton's Operating Budget for the year ending December 31, 2014. The Budget includes estimated income indicating taxes, fees, and charges for the ensuing fiscal year. Detailed proposed expenditures by department including employees per job classification and capital expenditures are outlined within the current budget. The proposed expenditures do not exceed the total estimated funds available. The proposed budget has increased by approximately 20 Million Dollars compared to the prior year's budget.

Very truly yours,

Christopher A. Doherty
Mayor, City of Scranton

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

2014 Budget Highlights

Financial Overview

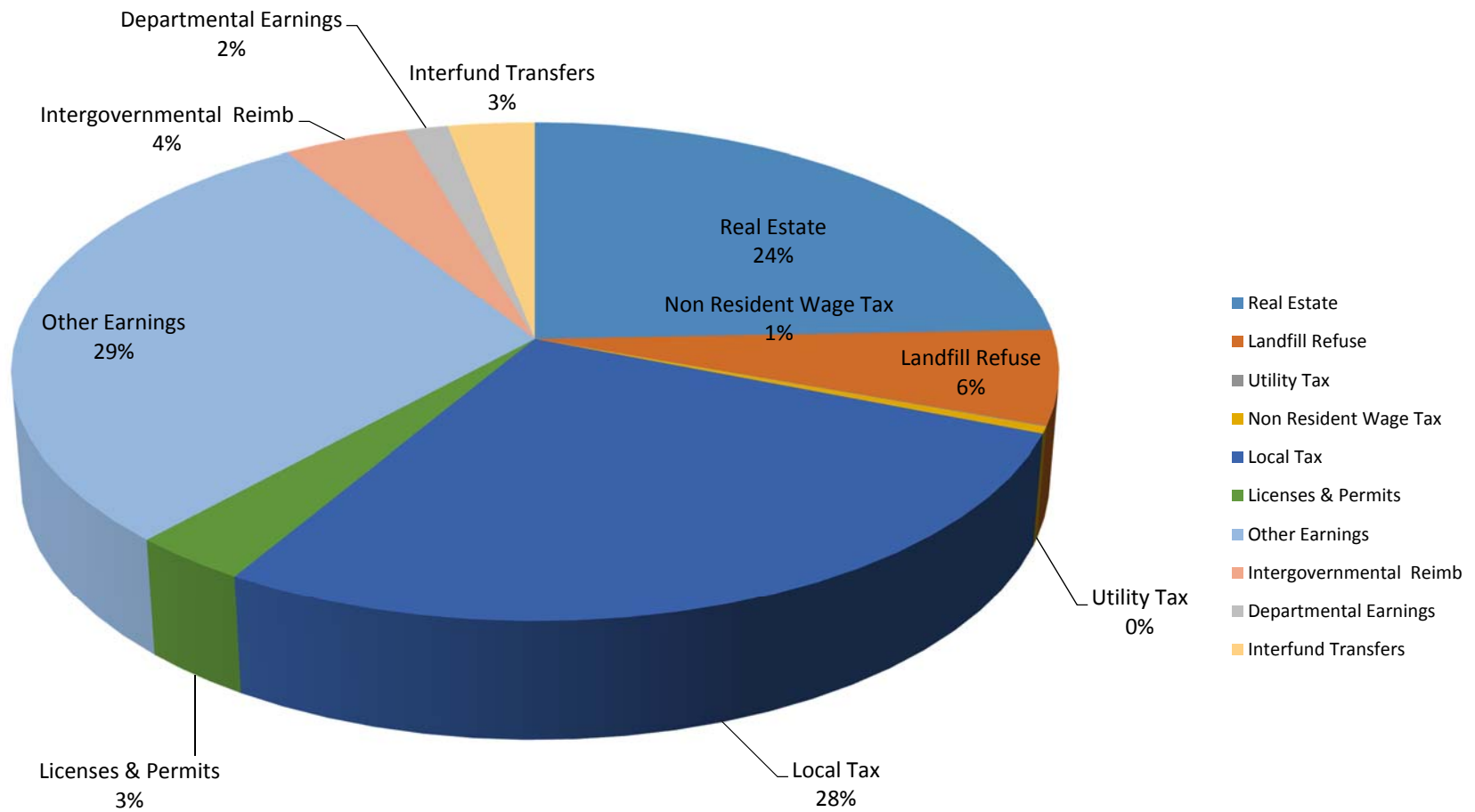
On August 23, 2012, the City of Scranton took the first step in restoring long term fiscal stability and repairing the City's creditworthiness by adopting a new Recovery Plan that replaces the 2002 Recovery Plan. The new Recovery Plan provides the fiscal framework for the City's governing bodies to follow through 2015.

The 2014 Budget continues to call for an aggressive approach to current revenues. The 2014 Budget calls for a tax increase of 49.99%. Additionally, the City of Scranton has increased current refuse fees, which will allow the City to receive an additional \$2.2 million dollars. Further revenue enhancements such as increasing the Rental Registration Fee will allow the City to receive an additional \$300,000.

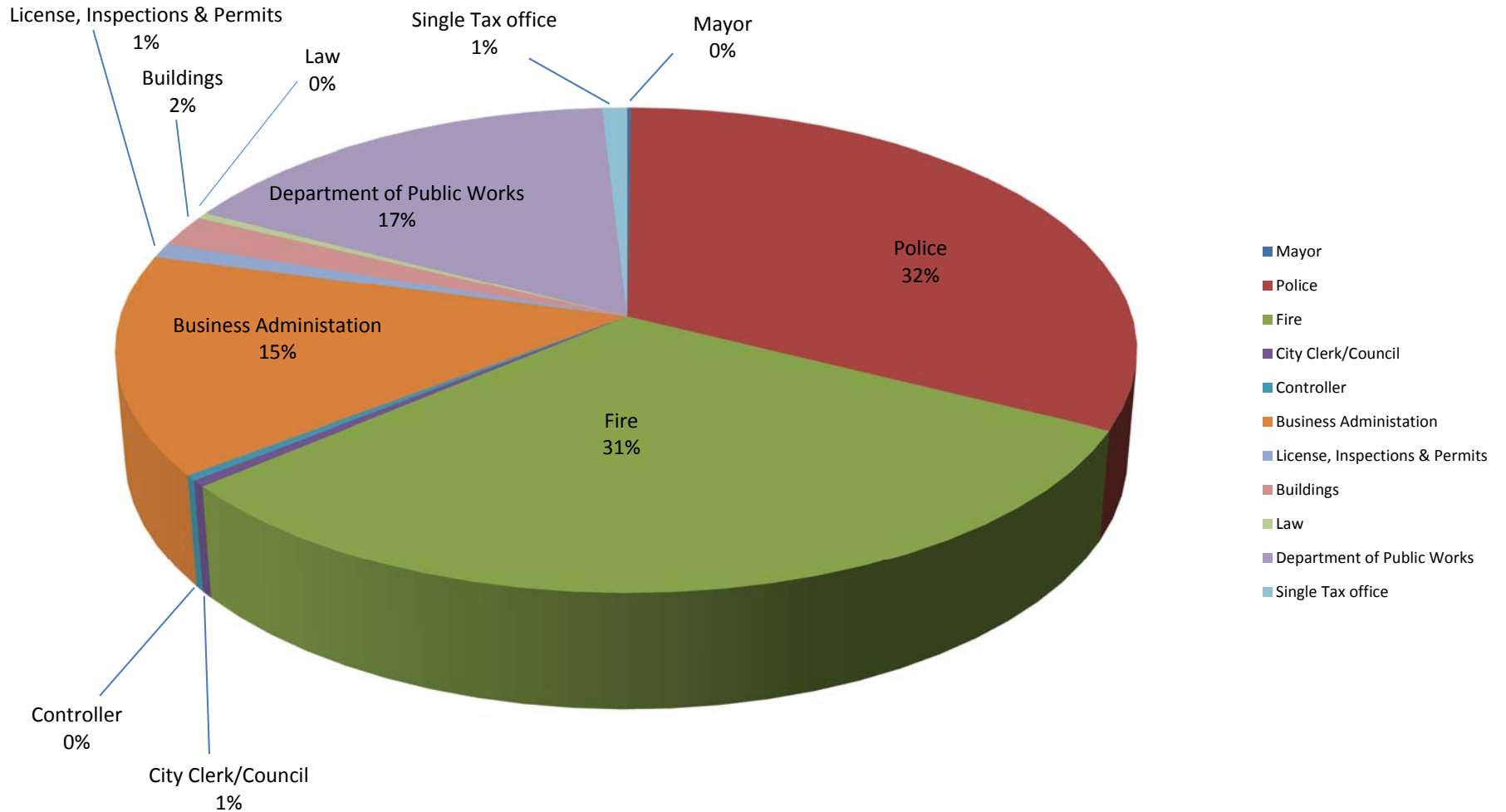
With respect to expenditures within the 2014 Budget, the City of Scranton has budgeted the Supreme Court arbitration awards to the Police and Fire Departments for back pay, etc. Additionally, the City of Scranton's minimum municipal pension obligation has increased by \$2.8 million dollars in 2014.

A sustainable City has many components, including ensuring safety at home, work, and leisure, protecting the vitality of our arts, cultural, and recreational amenities, preserving our parks, and caring for the health and well-being of our citizens. These principles continue to shape the budget and City service delivery. The proposed budget includes several expenditures which contribute to the further development of these goals.

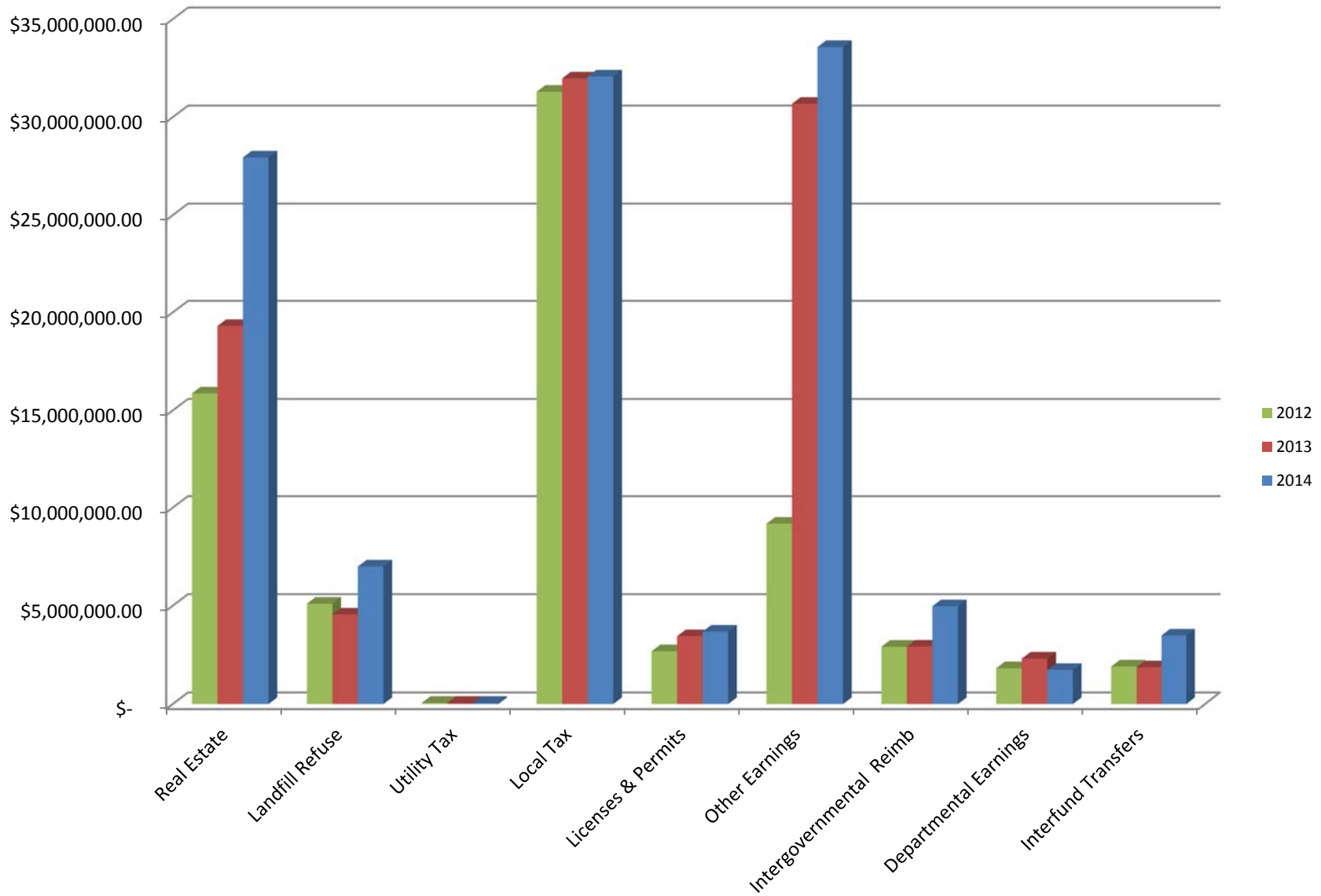
Summary of 2014 Revenue



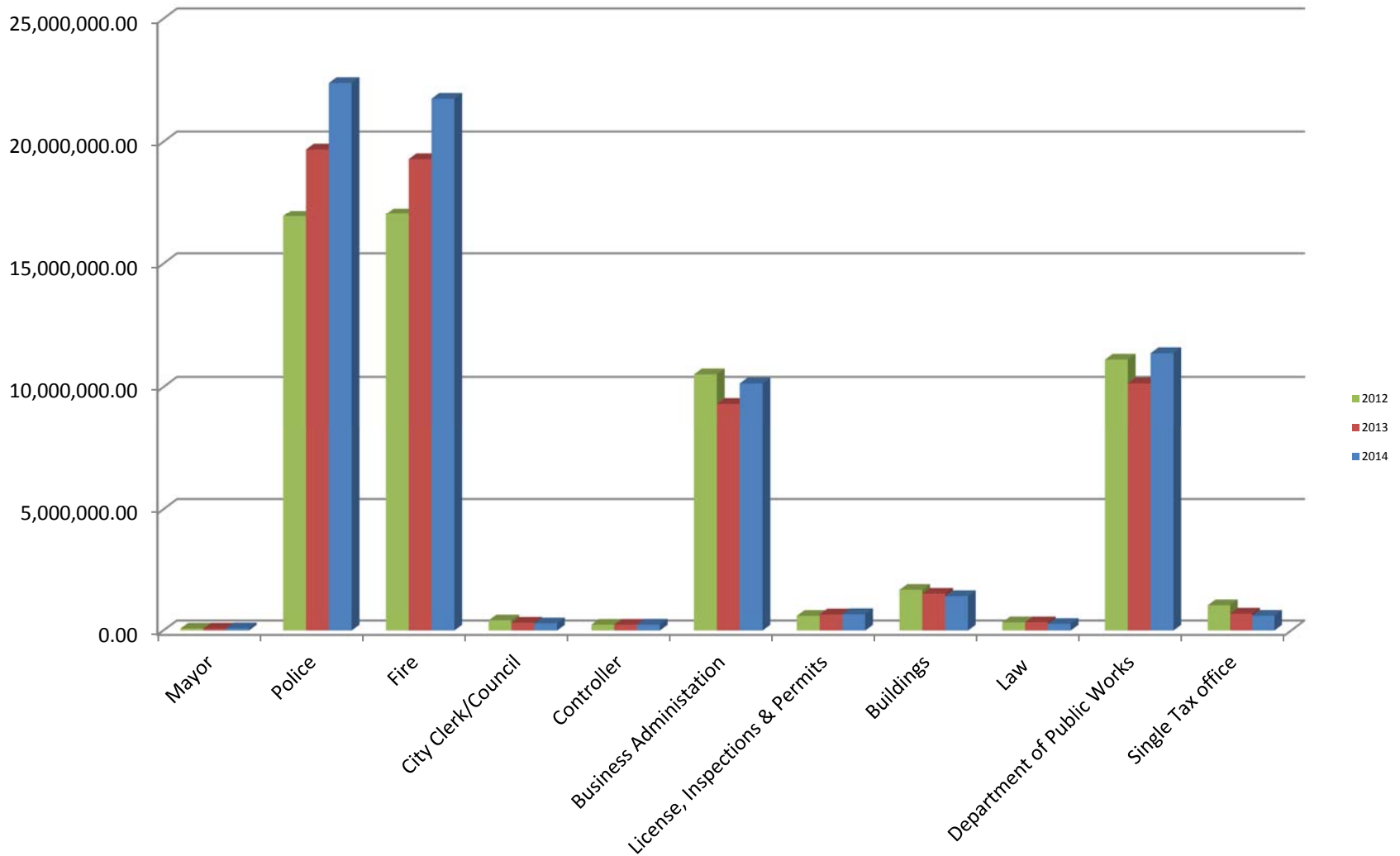
Summary of 2014 Expenditures by Department



Three Year History of Revenue



Three Year History of Expenditures by Department



Real Estate Tax

Account Description

Real Estate Tax is levied on the assessed value of all real property (land and land improvements). The assessed values are provided by Lackawanna County. The property tax rate is given as a percentage. It may also be expressed as a millage rate or mill levy. The City's 2013 land rate was 117.975. The 2014 land rate will be 184.867. The land improvement rate was 25.656 in 2013. The 2014 land improvement rates will be 40.202. (A mill is also one-thousandth of a dollar.) To calculate the property tax, the City multiplies the assessed value of the property by the mill rate and then divides by 1,000.

Budget Variance

Real estate tax is based on historical figures from the current period. The increase is attributed to a tax increase of 49.99%.

Landfill/ Refuse Fees

Account Description

The City has established a residential refuse fee. This fee was required in order for the City to maintain essential Public Works services at their existing levels. In 2013, the annual fee was \$178 per unit per year.

Budget Variance

Landfill/ Refuse Fees will increase to \$300 per unit in 2014.

Local Tax

Account Description

The City's single greatest source of revenue is its Local Taxes. Local Taxes consists of the City's wage tax, mercantile tax and local service tax. The City's wage tax is 2.4%. It is commonly incorrectly stated that the rate is 3.4%. The confusion is caused by the fact that the City's Wage Tax of 2.4% is collected along with the Scranton School District's 1% Wage Tax. The taxpayers make a single payment to the Scranton Collector of Taxes. The same collection system is used for the City and School Mercantile and Business Privilege Tax and thus the same type of confusion exists. The City's Mercantile and Business Privilege Tax rate is a flat .1% no matter what kind of business. The City's Real Estate Transfer tax is 2.90%.

Budget Variance

Mercantile and Business Privilege Tax, along with the Real Estate Transfer Tax will not change in 2014.

Penalties & Interest - Delinquent Tax

Account Description

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

Budget Variance

The amounts remain consistent and comparable with the prior year.

Licenses and Permits

Account Description

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

In 2013, the City received fees through the third party planning review process. The City will continue to receive fees through this process in 2014.

Budget Variance

The revenue fluctuations can be attributed to an increase in a variety of permit fees and licenses. The annual rental registration fee shall increase to \$50 per rental unit, and the annual permit fee shall increase to \$150 per site in 2014.

Fines, Forfeits, & Violations

Account Description

Fines, Forfeits, and Violations are collected from persons or businesses that violate state statutes or City ordinances. The City entered into a contract with Republic Parking System in mid-2013 to provide meter collection and enforcement for the City of Scranton.

Budget Variance

The revenue fluctuations can be attributed to the meter upgrade that took place in the third quarter of 2013, as well as the increase in fees for the citation and booting of non-compliant vehicles parked at meters.

Interest Earnings

Account Description

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

Budget Variance

Revenue is a function of the interest rates provided by the City's banks. The City's operating account has the largest average cash balance. In 2013, the operating account carried a rate less than 1%.

Intergovernmental Reimbursement

Account Description

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

Budget Variance

The amounts remain consistent and comparable with the prior year.

Payment in Lieu of Taxes

Account Description

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

Budget Variance

The City of Scranton will continue to receive payments in lieu of taxes from local non-profits.

Departmental Earnings

Account Description

These accounts represent various department revenue earned through operation. Other revenue is generated by utility companies who dig out roads; public safety report copy fees; and public safety false alarms charges. In 2013, there was a change to false alarm charges. There will be no charge for the first false alarm, a \$500 charge for the 2nd and 3rd false alarm and a \$1000 charge for the 4th false alarm and any additional false alarms therein after. This fee schedule continues in 2014.

Budget Variance

Revenue fluctuations can be attributed to updating the existing parking meter system along with changes in the false alarm procedures in 2013. Additionally, meter rates will increase \$0.25 per hour in 2014.

User Fees

Overview

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

Budget Variance

The amount is constant compared to the prior year.

Misc. Revenue/ Cable TV

Overview

This account represents funds received from various sources. Cable TV franchise fee represents a portion of the current balance. The remaining balance can be attributed to other miscellaneous revenues recognized by the City. An additional borrowing will take place in 2014 to cover the costs of the increased pension costs and back pay award for the fire and police unions.

Budget Variance

In 2014, the City of Scranton will be borrowing 28 million to cover the costs of the back pay award for the fire and police. The remaining funds of this borrowing can be attributed to the increase in the City of Scranton's Minimum Municipal Pension Obligation for 2013.

Inter-fund Transfers

Account Description

This account represents reimbursements from third parties. Transfers from other funds include reimbursement from insurance companies relating to worker's compensation excess from recovery payments. While the other account represents the annual liquid fuels tax fund payment. Under provisions of the law, these payments are based on the total miles of locally owned roads and streets plus the most recent U.S. Federal census figures on record. Funds are used for the construction, reconstruction, and maintenance of these roads and streets.

Budget Variance

Tax Anticipation Notes

Account Description

Tax Anticipation Notes are short term obligations issued by the City in anticipation of future tax revenue. In 2013, the City of Scranton issued one note, in the amount of Fourteen Million Dollars; however, the City only drew down Twelve Million Dollars of this note.

Budget Variance

In 2014, the City of Scranton will be issuing one Tax Anticipation Note for an amount up to Sixteen Million Dollars.

| CITY OF SCRANTON | | | |
|----------------------------------|--------------------------|-------------------------|--------------------------|
| 2014 OPERATING BUDGET | | | |
| REVENUE SUMMARY | | | |
| | 2013 | 2013 Actual | 2014 |
| | Operating Budget | Through (9.30.2013) | Operating Budget |
| CURRENT REAL ESTATE TAX | \$ 17,211,055.98 | \$ 15,094,861.31 | \$ 25,843,903.24 |
| DELINQUENT REAL ESTATE TAX | 2,100,000.00 | 1,570,793.83 | 2,100,000.00 |
| LANDFILL/REFUSE FEES | 4,550,000.00 | 4,121,807.79 | 7,000,000.00 |
| UTILITY TAX | 61,000.00 | - | 61,000.00 |
| NON RESIDENT WAGE TAX | 400,000.00 | 455,105.53 | 500,000.00 |
| LOCAL TAXES (ACT 511) | 31,979,064.00 | 24,590,943.17 | 31,454,064.00 |
| PENALTIES & INT/DEL. TAX | 104,100.00 | 68,557.47 | 124,100.00 |
| LICENSES & PERMITS | 3,445,062.50 | 1,991,213.07 | 3,678,900.00 |
| FINES, FORFEITS & VIOLATIONS | 1,755,500.00 | 717,724.23 | 1,407,500.00 |
| INTEREST EARNINGS | 10,000.00 | 4,007.63 | 10,000.00 |
| RENTS AND CONCESSIONS | 25,000.00 | 5,000.00 | 25,000.00 |
| INTERGOVERNMENTAL REIMBURSEMENTS | 2,921,682.00 | 9,041.51 | 4,976,089.93 |
| IN LIEU OF TAXES | 1,300,000.00 | 30,163.46 | 300,000.00 |
| DEPARTMENTAL EARNINGS | 2,308,500.00 | 783,491.99 | 1,735,000.00 |
| RECREATIONAL DEPARTMENTS | 60,500.00 | 41,034.50 | 60,500.00 |
| MISC REVENUES/CABLE TV | 27,029,921.00 | 973,104.24 | 31,776,500.00 |
| INTERFUND TRANSFERS | 1,870,023.22 | 3,958.97 | 3,484,441.08 |
| TAX ANTICIPATION NOTES | 14,000,000.00 | 12,000,000.00 | 16,000,000.00 |
| TOTAL REVENUE | \$ 111,131,408.70 | \$ 62,460,808.70 | \$ 130,536,998.25 |
| | | | |
| | | | |

| CITY OF SCRANTON | | | | |
|-----------------------|---|-------------------------|-------------------------|-------------------------|
| 2014 OPERATING BUDGET | | | | |
| BUDGETED REVENUES | | | | |
| GENERAL FUND | | | | |
| | | 2013 | 2013 Actual | 2014 |
| Account Number | Account Description | Operating Budget | (Through 09.30.2013) | Operating Budget |
| | REAL ESTATE TAXES | | | |
| 01.301.30100 | CURRENT REAL ESTATE TAX -LAND RATE-157.291 MILLS- LAND IMPROVEMENTS- 34.206 MILLS | 13,970,012.98 | \$ 12,249,846.39 | 21,988,334.45 |
| 01.301.30706 | UNFUNDED DEBT A AND B LAND RATE .27.58 MILLS BLDG IMPROVEMENT 5.998 MILLS | 3,241,043.00 | 2,845,014.92 | 3,855,568.79 |
| | 2014 REAL ESTATE TAX MILLAGE LAND RATE 184.867 MILLS BLDG IMPROVEMENTS 40.202 MILLS | | | |
| 01.301.30120 | DELINQUENT REAL ESTATE TAX | 2,100,000.00 | 1,570,793.83 | 2,100,000.00 |
| | TOTAL REAL ESTATE TAXES | \$ 19,311,055.98 | \$ 16,665,655.14 | \$ 27,943,903.24 |
| | LANDFILL / REFUSE FEES | | | |
| 01.302.30200 | LANDFILL TIPPING FEE - \$300 RATE IN 2014 | 3,600,000.00 | 3,331,393.57 | 5,800,000.00 |
| 01.302.30210 | DELINQ REFUSE DISP FEE | 950,000.00 | 790,414.22 | 1,200,000.00 |
| | TOTAL LANDFILL/REFUSE FEES | \$ 4,550,000.00 | \$ 4,121,807.79 | \$ 7,000,000.00 |
| 01.304.30400 | UTILITY TAX | 61,000.00 | - | 61,000.00 |
| 01.305.30500 | NON RESIDENT WAGE TAX | 400,000.00 | 455,105.53 | 500,000.00 |
| | LOCAL TAXES (ACT 511) | | | |
| 01.310.31110 | REAL ESTATE TRANSFER TAX (2.90) | 2,500,000.00 | 1,659,949.94 | 2,500,000.00 |
| 01.310.31115 | DELINQUENT REAL ESTATE TRANSFER TAX | 20,000.00 | - | 20,000.00 |
| 01.310.31120 | CURRENT WAGE TAX (2.4) | 22,400,000.00 | 18,447,811.95 | 23,400,000.00 |
| 01.310.31125 | DELINQUENT WAGE TAX | 150,000.00 | 963,109.13 | 750,000.00 |
| 01.310.31160 | MERCANTILE TAX 1.0 MILLS | 1,424,064.00 | 1,111,938.95 | 1,424,064.00 |
| 01.310.31190 | MERCANTILE-DELINQUENT | 60,000.00 | 35,659.59 | 60,000.00 |
| 01.310.31205 | LOCAL SERVICES TAX | 1,650,000.00 | 1,227,410.57 | 1,650,000.00 |
| 01.310.31260 | DELINQUENT BUS. PRIV. TAX | 100,000.00 | 45,508.28 | 100,000.00 |
| 01.310.31290 | BUS. PRIV. TAX 1.0 MILLS | 850,000.00 | 899,609.28 | 1,000,000.00 |
| 01.310.31291 | PARKING TAX | 225,000.00 | 199,945.48 | 250,000.00 |
| 01.310.31292 | COMMUTER TAX-PENDING COURT APPROVAL | 2,500,000.00 | - | - |
| 01.310.31295 | AMUSEMENT TAX | 100,000.00 | - | 300,000.00 |
| | TOTAL LOCAL TAXES (ACT 511) | \$ 31,979,064.00 | \$ 24,590,943.17 | \$ 31,454,064.00 |
| | PENALTIES & INT / DELINQUENT TAXES | | | |
| 01.319.31900 | PEN/INT/DLQ REAL ESTATE | 40,000.00 | 8,051.54 | 40,000.00 |
| 01.319.31910 | PEN/DLQ BUS. PRIV. TAX | 14,000.00 | 10,665.93 | 14,000.00 |
| 01.319.31930 | ADVERTISING/RL. EST. REGIS | 100.00 | - | 100.00 |
| 01.319.31940 | TAX, REFUSE, DEMOILITION LIEN AND CONDEMNATION SEARCH FEES | 50,000.00 | 49,840.00 | 70,000.00 |
| 01.319.31950 | FILING FEES- DELINQUENT ACCOUNT | | - | - |
| | TOTAL PENALTIES & INT/DEL. TAXES | \$ 104,100.00 | \$ 68,557.47 | \$ 124,100.00 |

| CITY OF SCRANTON | | | | |
|-----------------------|-------------------------------------|------------------------|------------------------|------------------------|
| 2014 OPERATING BUDGET | | | | |
| BUDGETED REVENUES | | | | |
| GENERAL FUND | | | | |
| | | 2013 | 2013 Actual | 2014 |
| Account Number | Account Description | Operating Budget | (Through 09.30.2013) | Operating Budget |
| | LICENSES AND PERMITS | | | |
| 01.320.32010 | ELECTRICAL PERMITS | 220,000.00 | 125,832.00 | 200,000.00 |
| 01.320.32030 | PLUMBER LICENSES | 24,000.00 | 15,310.00 | 20,000.00 |
| 01.320.32040 | ELECTRICIAN LICENSES | 40,000.00 | 24,705.00 | 30,000.00 |
| 01.320.32050 | MECHANICAL PERMITS | 175,000.00 | 109,602.00 | 175,000.00 |
| 01.320.32060 | MECHANICAL LICENSES | 39,000.00 | 24,995.00 | 30,000.00 |
| 01.320.32070 | CONTRACTOR LICENSES | 70,000.00 | 27,310.00 | 60,000.00 |
| 01.320.32080 | SCALE LICENSES | 6,000.00 | 3,200.00 | 6,000.00 |
| 01.320.32110 | BEVERAGE LICENSES | 90,000.00 | 61,800.00 | 80,000.00 |
| 01.320.32120 | BUILDING PERMITS | 1,940,162.50 | 742,432.00 | 1,500,000.00 |
| 01.320.32130 | JUNKYARD LICENSES | 4,500.00 | 9,000.00 | 6,000.00 |
| 01.320.32140 | PARKING FACILITIES | - | 200.00 | - |
| 01.320.32150 | SIGN HANGERS LICENSES | 9,000.00 | 5,482.00 | 9,000.00 |
| 01.320.32160 | DOG & KENNEL LICENSES | 35,000.00 | 16,909.00 | 20,000.00 |
| 01.320.32170 | LODGING LICENSES | 16,000.00 | 25,080.00 | 20,000.00 |
| 01.320.32180 | EATING & DRINKING LICENSES | 75,000.00 | 71,010.00 | 80,000.00 |
| 01.320.32190 | GASOLINE PUMP LICENSES | 5,000.00 | 6,400.00 | 6,000.00 |
| 01.320.32200 | MUSIC MACHINE PERMITS | 2,400.00 | 500.00 | 2,400.00 |
| 01.320.32210 | PINBALL MACHINE PERMITS | 4,200.00 | 500.00 | 2,500.00 |
| 01.320.32240 | PLUMBER PERMITS | 70,000.00 | 52,981.00 | 75,000.00 |
| 01.320.32250 | SIGN PERMITS | 45,000.00 | 40,912.16 | 45,000.00 |
| 01.320.32290 | TEMP. PEDDLER PERMIT | 18,000.00 | 13,600.00 | 18,000.00 |
| 01.320.32295 | TRANSIENT MERCHANT LICENSES | - | - | - |
| 01.320.32300 | POOLS & BILLIARDS LICENSES | 3,000.00 | 1,350.00 | 2,000.00 |
| 01.320.32320 | DAILY ENTERTAINMENT LICENSE | 27,500.00 | 22,208.00 | 27,500.00 |
| 01.320.32330 | ELECTRONIC MACHINE PERMIT | 2,500.00 | 300.00 | 2,500.00 |
| 01.320.32332 | VIDEO AMUSEMENTS | 4,500.00 | 1,400.00 | 4,500.00 |
| 01.320.32335 | AMUSEMENT RIDES | 2,000.00 | 4,800.00 | 4,000.00 |
| 01.320.32336 | DUMPSTER PERMITS | 6,000.00 | 2,370.00 | 4,000.00 |
| 01.320.32337 | ARCADE LICENSES | 6,500.00 | 4,100.00 | 4,000.00 |
| 01.320.32340 | NON-CLASS LIC. & PERMITS | 4,000.00 | 1,500.00 | 4,000.00 |
| 01.320.32345 | SECOND-HAND DEALER REVENUE | 6,500.00 | 5,100.00 | 6,500.00 |
| 01.320.32360 | SIGN PERMITS/CONSTRUCTION | 12,500.00 | 8,673.00 | 12,500.00 |
| 01.320.32380 | RENTAL INSPECTIONS | 8,800.00 | - | - |
| 01.320.32390 | CHILD DAY CARE | 2,500.00 | 4,254.00 | 4,000.00 |
| 01.320.32400 | PERSONAL BOARDING CARE | 7,000.00 | 2,865.00 | 5,000.00 |
| 01.320.32420 | SANITATION HAULER FEE | 500.00 | - | 500.00 |
| 01.320.32430 | HOUSING RENTAL LICENSES | 100,000.00 | 152,706.00 | 450,000.00 |
| 01.320.32450 | BUILDING CODE STATE FEE | 13,000.00 | 9,704.50 | 13,000.00 |
| 01.320.32460 | THIRD PARTY PLAN REVIEWS | 350,000.00 | 392,122.41 | 750,000.00 |
| | TOTAL LICENSES & PERMITS | \$ 3,445,062.50 | \$ 1,991,213.07 | \$ 3,678,900.00 |

| CITY OF SCRANTON | | | | |
|-----------------------|---|------------------------|----------------------|------------------------|
| 2014 OPERATING BUDGET | | | | |
| BUDGETED REVENUES | | | | |
| GENERAL FUND | | | | |
| | | 2013 | 2013 Actual | 2014 |
| Account Number | Account Description | Operating Budget | (Through 09.30.2013) | Operating Budget |
| | FINES, FORFEITS & VIOLATIONS | | | |
| 01.330.33000 | FINES & FORFEITS/MISCELLANEOUS | 1,000.00 | - | 1,000.00 |
| 01.331.33100 | POLICE FINES | 340,000.00 | 376,190.17 | 425,000.00 |
| 01.331.33118 | PARKING TICKETS- | 1,000,000.00 | 261,275.20 | 850,000.00 |
| 01.331.33119 | PARKING TICKETS-POLICE ISSUED | 33,000.00 | 39,369.00 | 50,000.00 |
| 01.331.33130 | FINES & PENALTIES - STATE | 60,000.00 | 22,364.86 | 60,000.00 |
| 01.331.33145 | PARKING METER PERMITS | 20,000.00 | 18,310.00 | 20,000.00 |
| 01.331.33155 | TAXI DRIVER PERMITS | 1,500.00 | 215.00 | 1,500.00 |
| 01.331.33165 | POLICE TOWING/STORAGE FEES | 300,000.00 | | - |
| | TOTAL FINES, FORFEITS & VIOLATIONS | \$ 1,755,500.00 | \$ 717,724.23 | \$ 1,407,500.00 |
| | INTEREST EARNINGS | | | |
| 01.341.38525 | INTEREST-CASH-CHECKING | 10,000.00 | 4,007.63 | 10,000.00 |
| | TOTAL INTEREST EARNINGS | \$ 10,000.00 | \$ 4,007.63 | \$ 10,000.00 |
| 01.342.34200 | RENTS AND CONCESSIONS | \$ 25,000.00 | \$ 5,000.00 | \$ 25,000.00 |
| | INTERGOVERNMENTAL REIMBURSEMENT | | | |
| 01.350.35002 | OECD REIMB -- DEMOLITION PROGRAM | - | 5,000.00 | - |
| 01.350.35020 | SUPL STATE AID PENSION | 2,921,682.00 | - | 3,006,493.00 |
| 01.350.35060 | DCA ACT 47 LOAN | | | - |
| 01.350.35100 | FEMA EMERG PMTS | | 4,041.51 | - |
| 01.350.35115 | ACT 13 UNCONVENTIONAL GAS WELL FUND USAGE | - | - | 761.76 |
| 01.350.35130 | FEMA PAYMENTS- FIRE SAFER GRANT | - | - | 1,600,000.00 |
| 01.350.35140 | REIMBURSEMENT SCHOOL RESOURCE OFFICERS | | | 368,835.17 |
| | TOTAL INTERGOVERNMENTAL REIMBURSEMENTS | \$ 2,921,682.00 | \$ 9,041.51 | \$ 4,976,089.93 |
| 01.359.35900-35940 | IN LIEU OF TAXES | \$ 1,300,000.00 | \$ 30,163.46 | \$ 300,000.00 |

| CITY OF SCRANTON | | | | |
|-----------------------|-------------------------------------|--------------------------|-------------------------|--------------------------|
| 2014 OPERATING BUDGET | | | | |
| BUDGETED REVENUES | | | | |
| GENERAL FUND | | | | |
| | | 2013 | 2013 Actual | 2014 |
| Account Number | Account Description | Operating Budget | (Through 09.30.2013) | Operating Budget |
| | DEPARTMENTAL EARNINGS | | | |
| 01.360.36010 | PARKING METERS | 1,900,000.00 | 619,128.49 | 1,375,000.00 |
| 01.360.36020 | BOARD OF ZONING/PLANNING COMMISSION | 20,000.00 | 13,550.00 | 20,000.00 |
| 01.360.36030 | PAVE CUTS - PAWC | 110,000.00 | 18,052.60 | 100,000.00 |
| 01.360.36035 | PAVE CUTS - UGI ENERGY | 90,000.00 | 23,278.00 | 90,000.00 |
| 01.360.36040 | PAVE CUTS - OTHER | 3,500.00 | 9,132.90 | 10,000.00 |
| 01.360.36050 | REPORT COPIES-FIRE/POL | 85,000.00 | - | 20,000.00 |
| 01.360.36060 | FIRE/POL BURGLAR ALARMS | 100,000.00 | 100,350.00 | 120,000.00 |
| | TOTAL DEPARTMENTAL EARNINGS | \$ 2,308,500.00 | \$ 783,491.99 | \$ 1,735,000.00 |
| 01.367.36740 | USER FEES | 60,500.00 | 41,034.50 | 60,500.00 |
| | MISC REVENUES/CABLE TV | | | |
| 01.380.38000 | OTHER-NOT CLASSIFIED | 100,000.00 | 348,422.58 | 100,000.00 |
| 01.380.38010 | CATV REVENUE | 975,000.00 | 624,681.66 | 1,175,000.00 |
| 01.380.38020 | DONATED REVENUE | 1,000.00 | - | 1,000.00 |
| 01.380.38030 | OTHER FINANCING SOURCE | 500.00 | - | 500.00 |
| 01.380.38060 | MARKET-BASED REVENUE OPPORTUNITIES | 353,421.00 | - | 200,000.00 |
| 01.380.38070 | REPAYMENT FROM ICE BOX DEVELOPMENT | 600,000.00 | - | 600,000.00 |
| 01.380.38860 | PROCEEDS 2013 BOND ISSUANCE | 25,000,000.00 | - | - |
| 01.380.38865 | PROCEEDS 2014 BOND ISSUANCE | | | 28,000,000.00 |
| 01.380.38870 | SALE OF ASSETS | | | 1,700,000.00 |
| | TOTAL MISC REVENUES/CABLE TV | \$ 27,029,921.00 | \$ 973,104.24 | \$ 31,776,500.00 |
| | INTERFUND TRANSFERS | | | |
| 01.392.39331 | TRANSFERS IN FROM OTHER FUNDS | 375,000.00 | 3,958.97 | 2,000.00 |
| 01.392.39332 | TRANSFERS IN FROM LIQUID FUELS | 1,495,023.22 | | 3,482,441.08 |
| | TOTAL INTERFUND TRANSFERS | \$ 1,870,023.22 | \$ 3,958.97 | \$ 3,484,441.08 |
| | TAX ANTICIPATION NOTES | | | |
| 01.394.39320 | TAN SERIES A | 14,000,000.00 | 12,000,000.00 | 16,000,000.00 |
| 01.394.39330 | TAN SERIES B | | | |
| | TOTAL TAX ANTICIPATION NOTES | \$ 14,000,000.00 | \$ 12,000,000.00 | \$ 16,000,000.00 |
| | TOTAL REVENUE | \$ 111,131,408.70 | \$ 62,460,808.70 | \$ 130,536,998.25 |
| | | | | |
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| CITY OF SCRANTON | | | |
|--|--------------------------|-------------------------|--------------------------|
| 2014 OPERATING BUDGET | | | |
| EXPENDITURE SUMMARY BY DEPARTMENT | | | |
| | 2013 | 2013 | 2014 |
| | Operating Budget | (Through 09/30/2013) | Operating Budget |
| MAYOR | \$ 81,535.00 | \$ 61,402.33 | \$ 91,485.00 |
| DEPT OF PUBLIC SAFETY BUREAU OF POLICE | 19,684,249.06 | 12,911,976.80 | 22,378,412.13 |
| DEPT OF PUBLIC SAFETY BUREAU OF FIRE | 19,291,494.21 | 10,626,394.38 | 21,737,233.99 |
| CITY CLERK/COUNCIL | 328,686.42 | 198,354.25 | 300,942.29 |
| CONTROLLER | 245,412.53 | 184,551.63 | 246,600.14 |
| DEPT OF BUSINESS ADMINISTRATION BUREAU OF ADMINISTRATION | 7,599,733.11 | 4,653,207.97 | 8,163,921.62 |
| DEPT OF BUSINESS ADMINISTRATION BUREAU OF HUMAN RESOURCES | 1,258,928.60 | 1,123,525.90 | 1,230,739.10 |
| DEPT OF BUSINESS ADMINISTRATION BUREAU OF INFO TECHNOLOGY | 284,600.00 | 231,023.65 | 284,600.00 |
| DEPT OF BUSINESS ADMINISTRATION BUREAU OF TREASURY | 174,478.73 | 97,317.78 | 471,129.95 |
| DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF LIPS | 675,945.44 | 478,738.11 | 686,715.79 |
| DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF BUILDINGS | 1,542,429.48 | 656,644.66 | 1,441,871.82 |
| LAW DEPARTMENT | 344,762.92 | 167,963.55 | 277,486.51 |
| DEPT OF PUBLIC WORKS BUREAU OF ADMINISTRATION | 2,286,067.15 | 1,835,992.22 | 2,709,943.45 |
| DEPT OF PUBLIC WORKS BUREAU OF ENGINEERING | 246,315.87 | 169,773.99 | 263,697.81 |
| DEPT OF PUBLIC WORKS BUREAU OF HIGHWAYS | 2,953,166.99 | 1,868,388.98 | 2,583,873.59 |
| DEPT OF PUBLIC WORKS BUREAU OF REFUSE | 2,590,996.62 | 1,888,941.05 | 3,785,030.78 |
| DEPT OF PUBLIC WORKS BUREAU OF GARAGES | 1,476,857.14 | 1,049,150.70 | 1,427,623.17 |
| DEPARTMENT OF PUBLIC WORKS- BUREAU OF PARKS & RECREATION | 600,876.88 | 421,686.47 | 609,520.24 |
| SINGLE TAX OFFICE | 708,624.74 | 486,550.26 | 622,139.52 |
| NON-DEPARTMENTAL | 47,017,446.74 | 20,014,165.00 | 60,882,195.95 |
| TOTAL OPERATING EXPENDITURES | \$ 109,392,607.63 | \$ 59,125,749.68 | \$ 130,195,162.85 |
| ECONOMIC & COMMUNITY DEVELOPMENT (NON-ADDITION TO THE BUDGET) | 453,267.00 | - | 638,925.02 |

| CITY OF SCRANTON | | | | |
|--------------------------------|--------------------------------------|------------------|----------------------|------------------|
| 2014 OPERATING BUDGET | | | | |
| EXPENDITURE SUMMARY BY ACCOUNT | | | | |
| | | 2013 | 2013 | 2014 |
| | | Operating Budget | (Through 09/30/2013) | Budget |
| 4010 | STANDARD SALARY | \$ 22,356,510.10 | \$ 17,418,160.21 | \$ 25,180,068.86 |
| 4040 | OTHER SALARY | 547,470.24 | 428,086.34 | 630,950.29 |
| 4070 | LONGEVITY SALARY | 1,684,008.33 | 1,059,267.51 | 1,814,337.81 |
| 4080 | OVERTIME SALARY | 935,617.40 | 918,079.42 | 539,600.00 |
| 4090 | COURT APPEARANCE SALARY | 150,000.00 | 96,844.66 | 140,000.00 |
| 4101 | UNIFORM ALLOWANCE | 259,735.60 | 249,215.82 | 259,102.38 |
| 4112 | HEALTH INSURANCE - POLICE UNION | 4,261,867.04 | 3,734,757.87 | 5,000,000.00 |
| 4113 | HEALTH INSURANCE - FIRE UNION | 5,881,965.07 | 3,430,590.50 | 4,900,000.00 |
| 4116 | HEALTH INSURANCE - CLERICAL UNION | 1,146,223.11 | 963,653.97 | 1,300,000.00 |
| 4117 | HEALTH INSURANCE - NON-UNION | 951,165.97 | 416,668.30 | 700,000.00 |
| 4118 | HEALTH INSURANCE - DPW UNION | 1,381,428.90 | 1,253,139.65 | 1,800,000.00 |
| 4119 | HEALTH INSURANCE - SINGLE TAX OFFICE | 331,234.74 | 201,777.29 | 279,149.52 |
| 4120 | LIFE/DISABILITY INSURANCE | 620,105.28 | 401,791.90 | 636,648.67 |
| 4130 | I.A.M. PENSION | 285,677.60 | 180,129.12 | 318,344.00 |
| 4140 | CITY 10% EARLY RETIREMENT | 277,235.46 | 224,255.56 | 258,203.88 |
| 4150 | CITY PENSION | 9,305,150.00 | - | 12,126,412.00 |

| CITY OF SCRANTON | | | | |
|--------------------------------|----------------------------------|------------------|----------------------|------------------|
| 2014 OPERATING BUDGET | | | | |
| EXPENDITURE SUMMARY BY ACCOUNT | | | | |
| | | 2013 | 2013 | 2014 |
| | | Operating Budget | (Through 09/30/2013) | Budget |
| 4170 | POLICE EDUCATION ALLOWANCE | 58,922.85 | 854.41 | 59,959.44 |
| 4180 | SOCIAL SECURITY | 958,109.97 | 644,351.43 | 953,881.70 |
| 4190 | UNEMPLOYMENT INSURANCE | 125,000.00 | 40,459.57 | 95,000.00 |
| | TOTAL EMPLOYEE COMPENSATION | \$ 51,517,427.66 | \$ 31,662,083.53 | \$ 56,991,658.55 |
| 4201 | PROFESSIONAL SERVICES | 728,736.42 | 304,767.66 | 562,800.00 |
| 4210 | SERVICES & MAINTENANCE FEE | 83,115.24 | 49,897.22 | 64,184.23 |
| 4220 | CONTRACTED SERVICES | 1,948.00 | 1,948.00 | 1,948.00 |
| 4230 | PRINTING & BINDING | 11,215.48 | 9,250.06 | 9,550.00 |
| 4240 | POSTAGE & FREIGHT | 30,100.00 | 15,287.57 | 30,100.00 |
| 4250 | ADVERTISING | 32,500.00 | 23,856.80 | 28,000.00 |
| 4260 | RENTAL VEHICLES & EQUIPMENT | 19,000.00 | 5,523.50 | 10,000.00 |
| 4270 | DUES & SUBSCRIPTIONS | 15,455.05 | 7,532.49 | 9,086.00 |
| 4280 | MISC SERVICES-NOT CLASSIFIED | 1,523.17 | 1,523.17 | 2,900.00 |
| 4290 | STATIONERY/OFFICE SUPPLIES | 24,010.95 | 7,859.93 | 18,700.00 |
| 4301 | GAS. OIL & LUBRICANTS | 684,521.90 | 464,503.08 | 684,000.00 |
| 4310 | EQUIPMENT/VEHICLE REPAIR & MAINT | 238,228.95 | 208,908.77 | 238,228.95 |
| 4316 | CLEAN AIR MAINTENANCE | - | - | - |
| 4320 | BUILDING REPAIR-SUPPLY & MAINT | 215,000.00 | 122,750.22 | 205,000.00 |

| CITY OF SCRANTON | | | | |
|--------------------------------|---------------------------------------|------------------|----------------------|--------------|
| 2014 OPERATING BUDGET | | | | |
| EXPENDITURE SUMMARY BY ACCOUNT | | | | |
| | | 2013 | 2013 | 2014 |
| | | Operating Budget | (Through 09/30/2013) | Budget |
| 4330 | MEDICAL, CHEMICAL & LAB SUPPLIES | 35,000.00 | 15,268.96 | 30,000.00 |
| 4340 | CONSTRUCTION-PAVING MATERIAL | 124,000.00 | 117,142.11 | 60,000.00 |
| 4350 | PAINT & SIGN MATERIAL | 30,000.00 | 21,867.46 | 30,000.00 |
| 4360 | SMALL TOOLS/SHOP SUPPLIES | 6,850.00 | 4,272.68 | 6,200.00 |
| 4370 | PARKS & RECREATION SUPPLIES | 2,242.25 | 571.00 | 1,500.00 |
| 4380 | GUNS & AMMUNITION | 15,815.51 | 14,437.20 | 17,300.00 |
| 4390 | MATERIAL/SUPPLIES (MISC) | 179,316.12 | 107,720.34 | 123,762.00 |
| 4401 | TIRES | 110,000.00 | 71,379.01 | 100,000.00 |
| 4410 | SALT | 240,000.00 | 212,709.86 | 220,000.00 |
| 4420 | TRAVEL & LODGING | 10,594.25 | 10,594.25 | 2,500.00 |
| 4430 | AIR PACKS/REHAB SUPPLIES | 9,849.14 | 7,051.93 | 9,000.00 |
| 4440 | TELEPHONE | 75,000.00 | 49,341.45 | 75,000.00 |
| 4450 | ELECRICAL | 445,000.00 | 181,437.76 | 400,000.00 |
| 4445-4448 | UTILITIES (EXCEPT ELECTRICAL) | 726,000.00 | 300,359.17 | 726,000.00 |
| 4460 | STREET LIGHTING | 750,945.00 | 421,872.34 | 664,450.00 |
| 4465 | BUILDING SUPPLIES | 1,000.00 | - | - |
| 4466 | STREET LIGHTING SERVICE / MAINTENANCE | 190,000.00 | 98,576.03 | 190,000.00 |
| 4470 | TRAINING & CERTIFICATION | 29,616.22 | 28,821.89 | 27,500.00 |
| 4490 | LANDFILL | 475,400.00 | 424,309.44 | 1,681,911.00 |
| | | | | |

| CITY OF SCRANTON | | | | |
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| 2014 OPERATING BUDGET | | | | |
| EXPENDITURE SUMMARY BY ACCOUNT | | | | |
| | | 2013 | 2013 | 2014 |
| | | Operating Budget | (Through 09/30/2013) | Budget |
| | | | | |
| 4530 | PERFORMING ARTS | 19,000.00 | 18,449.00 | 18,000.00 |
| 4540 | SPRING/SUMMER PROGRAM | 7,500.00 | 4,757.19 | 5,000.00 |
| 4550 | CAPITAL EXPENDITURES | 312,622.00 | 151,595.50 | 153,000.00 |
| 4560 | EQUIPMENT MAINTENANCE & LEASES | 60,000.00 | 57,960.94 | 60,000.00 |
| 4570 | MAINTENANCE OF COMMUNICATION EQUIP | 39,333.15 | 29,154.69 | 22,651.00 |
| 4576 | MAINTENANCE OF SUPER FUND SIGHT | 50,000.00 | 14,418.86 | 30,000.00 |
| 4580 | GENERAL EQUIPMENT | 44,340.01 | 8,070.26 | 45,000.00 |
| 4630 | LIABILITY & CASUALTY INSURANCE | 1,000,000.00 | 941,482.64 | 1,000,000.00 |
| 4901 | PREVENTIVE MAINTENANCE | 2,108.65 | - | - |
| 6000 | TAX & MISC REFUNDS | 1,900.00 | 199.36 | 1,100.00 |
| 6001 | TAX COLLECTION COMMITTEE EXPENSE | - | | 327,705.00 |
| 6002 | SPA CITATION ISSUERS | - | 305,892.71 | 659,786.40 |
| 6003 | SPCA ANIMAL CONTROL | 37,500.00 | 37,500.00 | 37,500.00 |
| 6004 | SINGLE TAX OFFICE AUDIT | - | - | - |
| 6007 | FLOOD PROTECTION SYSTEM MAINTENANCE | 40,137.77 | 33,537.77 | 30,537.77 |

| CITY OF SCRANTON | | | | |
|--------------------------------|---|-------------------|----------------------|-------------------|
| 2014 OPERATING BUDGET | | | | |
| EXPENDITURE SUMMARY BY ACCOUNT | | | | |
| | | 2013 | 2013 | 2014 |
| | | Operating Budget | (Through 09/30/2013) | Budget |
| 6009 | WORKERS' COMPENSATION | 3,700,608.00 | 2,534,554.00 | 3,700,608.00 |
| 6024 | BANK FEES & CHARGES | 700.00 | 586.88 | 800.00 |
| | | | | |
| | | | | |
| | | | | |
| | NON-DEPARTMENTAL EXPENDITURES: | | | |
| 10020-10140 | BOARDS & COMMISSIONS | 106,300.00 | 86,176.06 | 70,300.00 |
| 15010-15360 | INTEREST & DEBT SERVICE (w/o TANs) | 9,906,046.74 | 6,827,697.77 | 14,713,139.50 |
| 15230-15240 | TANs (SERIES A & B) | 14,800,000.00 | 12,198,691.76 | 17,000,000.00 |
| 13090,16090-17060 | UNPAID BILLS/COURT AWARDS/MISCELLANEOUS | 22,205,100.00 | 901,599.41 | 29,098,756.45 |
| | | | | |
| | TOTAL NON-DEPARTMENTAL EXPENDITURES | 47,017,446.74 | 20,014,165.00 | 60,882,195.95 |
| | | | | |
| | TOTAL OPERATING EXPENDITURES | \$ 109,392,607.63 | \$ 59,125,749.68 | \$ 130,195,162.85 |
| | | | | |
| 4010 | ECONOMIC & COMMUNITY DEVELOPMENT | | | |
| | STANDARD SALARY (NON-ADDITION TO THE BUDGET | 453,267.00 | - | 638,925.02 |
| | | | | |

Mayor's Office

Department Description

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

Mission

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

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| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | Office of the Mayor - #10 | | | | | |
| 4010 | 01.010.00000.4010 | STANDARD SALARY | \$ 81,085.00 | \$ 61,069.65 | \$ 91,085.00 | |
| 4040 | 01.010.00000.4040 | OTHER SALARY (MISC) | - | - | - | |
| 4080 | 01.010.00000.4080 | OVERTIME SALARY | - | - | - | |
| | | TOTAL EMPLOYEE COMPENSATION | 81,085.00 | 61,069.65 | 91,085.00 | |
| | | | | | | |
| 4270 | 01.010.00000.4270 | DUES AND SUBSCRIPTIONS | 300.00 | 285.00 | 300.00 | |
| 4290 | 01.010.00000.4290 | STATIONARY/OFFICE SUPPLIES | 150.00 | 47.68 | 100.00 | |
| 4390 | 01.010.00000.4390 | MATERIALS/SUPPLIES (MISC) | - | - | - | |
| 4420 | 01.010.00000.4420 | TRAVEL AND LODGING | - | - | - | |
| 4550 | 01.010.00000.4550 | CAPITAL EXPENDITURES | - | - | - | |
| | | TOTAL OPERATING EXPENDITURES | 450.00 | 332.68 | 400.00 | |
| | | | | | | |
| | | DEPARTMENT of MAYOR TOTAL | \$ 81,535.00 | \$ 61,402.33 | \$ 91,485.00 | |
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|-------------------------------|--------------|---|--------------|---|
| Office of the Mayor - #10 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| MAYOR | \$ 50,000.00 | 1 | \$ 60,000.00 | 1 |
| CONFIDENTIAL SECRETARY | 31,085.00 | 1 | 31,085.00 | 1 |
| Department of the Mayor Total | \$ 81,085.00 | 2 | \$ 91,085.00 | 2 |
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Public Safety – Scranton Police Department

Department Description

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

Mission

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

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| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | Account Number | Account Description | 2013 Operating Budget | 2013 (Through 09/30/2013) | 2014 Operating Budget | |
| | | | | | | |
| | Dept. of Public Safety - #11 | | | | | |
| | Bureau of Police - #71 | | | | | |
| | | | | | | |
| 4010 | 01.011.00071.4010 | STANDARD SALARY | \$ 8,999,649.17 | \$ 7,000,635.02 | \$ 9,763,009.72 | |
| 4040 | 01.011.00071.4040 | OTHER SALARY (MISC) | 245,689.63 | 131,927.01 | 275,645.26 | |
| 4070 | 01.011.00071.4070 | LONGEVITY SALARY | 689,930.72 | 539,810.54 | 751,523.83 | |
| 4080 | 01.011.00071.4080 | OVERTIME SALARY | 550,000.00 | 553,408.54 | 225,000.00 | |
| 4090 | 01.011.00071.4090 | COURT APPEARANCE SALARY | 150,000.00 | 96,844.66 | 140,000.00 | |
| 4101 | 01.011.00071.4101 | UNIFORM ALLOWANCE | 103,660.00 | 106,580.00 | 105,850.00 | |
| 4112 | 01.011.00071.4112 | HEALTH INSURANCE - POLICE UNION | 4,261,867.04 | 3,734,757.87 | 5,000,000.00 | |
| 4120 | 01.011.00071.4120 | LIFE/DISABILITY INSURANCE | 258,197.00 | 164,581.12 | 275,802.06 | |
| 4140 | 01.011.00071.4140 | CITY 10% EARLY RETIREMENT | 149,344.32 | 123,009.68 | 139,132.56 | |
| 4150 | 01.011.00071.4150 | CITY PENSION | 3,648,077.00 | - | 5,082,761.00 | |
| 4170 | 01.011.00071.4170 | POLICE EDUCATION ALLOWANCE | 58,922.85 | 854.41 | 59,959.44 | |
| 4180 | 01.011.00071.4180 | SOCIAL SECURITY | 360,692.33 | 259,322.09 | 378,428.26 | |
| | | TOTAL EMPLOYEE COMPENSATION | 19,476,030.06 | 12,711,730.94 | 22,197,112.13 | |
| | | | | | | |
| 4201 | 01.011.00071.4201 | PROFESSIONAL SERVICES | 6,845.22 | 6,835.93 | 6,000.00 | |
| 4210 | 01.011.00071.4210 | SERVICES AND MAINTENANCE FEE | 41,454.93 | 41,454.93 | 44,000.00 | |
| 4270 | 01.011.00071.4270 | DUES AND SUBSCRIPTIONS | 1,869.05 | 1,859.09 | 2,100.00 | |
| 4280 | 01.011.00071.4280 | MISC SERVICES-NON CLASSIFIED | 1,523.17 | 1,523.17 | 2,900.00 | |
| 4290 | 01.011.00071.4290 | STATIONARY/OFFICE SUPPLIES | 1,185.95 | 1,182.95 | 1,000.00 | |
| 4380 | 01.011.00071.4380 | GUNS/AMMUNITION | 15,815.51 | 14,437.20 | 17,300.00 | |
| 4390 | 01.011.00071.4390 | MATERIALS/SUPPLIES (MISC) | 16,251.40 | 16,251.40 | 15,000.00 | |
| 4420 | 01.011.00071.4420 | TRAVEL AND LODGING | 10,594.25 | 10,594.25 | 2,500.00 | |
| 4470 | 01.011.00071.4470 | TRAINING AND CERTIFICATION | 8,974.37 | 8,480.04 | 7,500.00 | |
| 4550 | 01.011.00071.4550 | CAPITAL EXPENDITURES | 82,023.00 | 82,023.00 | 78,000.00 | |
| 4570 | 01.011.00071.4570 | MAINTENANCE COMMUNICATION EQUIPMENT | 21,682.15 | 15,603.90 | 5,000.00 | |
| | | TOTAL OPERATING EXPENDITURES | 208,219.00 | 200,245.86 | 181,300.00 | |
| | | | | | | |
| | | BUREAU of POLICE TOTAL | \$ 19,684,249.06 | \$ 12,911,976.80 | \$ 22,378,412.13 | |
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|---|------------------------|------------|------------------------|------------|
| Department of Public Safety - #11 | | | | |
| Bureau of Police - #71 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| SUPERINTENDENT OF POLICE | \$ 87,118.93 | 1 | \$ 90,994.38 | 1 |
| CAPTAIN OF DETECTIVES | 80,546.34 | 1 | 84,129.34 | 1 |
| CAPTAIN - PATROL | 77,448.38 | 1 | 80,893.59 | 1 |
| LIEUTENANT OF DETECTIVES | 74,469.72 | 1 | 77,782.33 | 1 |
| LIEUTENANT - ADMINISTRATIVE | 71,605.35 | 1 | 74,790.66 | 1 |
| LIEUTENANTS | 214,816.05 | 3 | 224,371.98 | 3 |
| SUPERVISOR - NARCOTICS DIVISION | 68,851.43 | 1 | 71,914.13 | 1 |
| FIRE MARSHALL | 68,851.43 | 1 | 71,914.13 | 1 |
| DETECTIVE SERGEANT | 275,405.72 | 4 | 287,656.52 | 4 |
| DETECTIVES | 860,642.64 | 13 | 898,925.82 | 13 |
| SERGEANTS-TRAINING | 132,406.56 | 2 | 138,296.28 | 2 |
| SERGEANTS | 860,642.64 | 13 | 898,925.82 | 13 |
| JUVENILE PATROLMEN | 318,284.70 | 5 | 332,443.30 | 5 |
| CORPORALS | 428,460.06 | 7 | 447,519.80 | 7 |
| REGULAR PATROLMEN | 5,179,189.84 | 88 | 5,409,582.64 | 88 |
| SCHOOL RESOURCE OFFICERS FUNDED BY SCHOOL DISTRICT 6 OFFICERS | (353,126.59) | | | |
| COPS HIRING PROGRAM- FUNDED BY SPECIAL CITIES | (58,854.43) | - | (61,472.53) | - |
| | | | | |
| SUBTOTAL POLICE OFFICERS | 8,386,758.77 | 142 | 9,128,668.19 | 142 |
| | | | | |
| SIT CLERKS | 491,152.50 | 15 | 508,342.80 | 15 |
| ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK | 35,441.16 | 1 | 36,681.60 | 1 |
| GRANT MANAGER/SIT CLERK | 44,926.87 | 1 | 46,499.31 | 1 |
| SIT CLERK/CRIMINAL INFORMATION SPECIALIST | 41,369.87 | 1 | 42,817.82 | 1 |
| | | | | |
| Subtotal - Administrative Support | 612,890.40 | 18 | 634,341.53 | 18 |
| | | | | |
| Bureau of Police Total | \$ 8,999,649.17 | 160 | \$ 9,763,009.72 | 160 |
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Public Safety – Scranton Fire Department

Department Description

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

Mission

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

| CITY OF SCRANTON | | | | | |
|-----------------------|------------------------------|-----------------------------------|------------------|----------------------|------------------|
| 2014 OPERATING BUDGET | | | | | |
| BUDGETED EXPENDITURES | | | | | |
| GENERAL FUND | | | | | |
| | | | | | |
| | | | 2013 | 2013 | 2014 |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget |
| | Dept. of Public Safety - #11 | | | | |
| | Bureau of Fire - #78 | | | | |
| | | | | | |
| 4010 | 01.011.00078.4010 | STANDARD SALARY | \$ 7,168,786.27 | \$ 5,935,941.11 | \$ 9,240,578.50 |
| 4040 | 01.011.00078.4040 | OTHER SALARY (MISC) | \$ 165,400.00 | 187,733.82 | \$ 206,377.70 |
| 4070 | 01.011.00078.4070 | LONGEVITY SALARY | \$ 697,449.73 | 518,069.41 | \$ 778,709.56 |
| 4080 | 01.011.00078.4080 | OVERTIME SALARY | 91,470.76 | 78,295.05 | 50,000.00 |
| 4101 | 01.011.00078.4101 | UNIFORM ALLOWANCE | 99,280.00 | 95,630.00 | 98,550.00 |
| 4113 | 01.011.00078.4113 | HEALTH INSURANCE - FIRE UNION | 5,881,965.07 | 3,430,590.50 | 4,900,000.00 |
| 4120 | 01.011.00078.4120 | LIFE/DISABILITY INSURANCE | 274,862.24 | 181,118.91 | 276,018.91 |
| 4140 | 01.011.00078.4140 | CITY 10% EARLY RETIREMENT | 127,891.14 | 101,245.88 | 119,071.32 |
| 4150 | 01.011.00078.4150 | CITY PENSION | 4,643,813.00 | | 5,935,833.00 |
| | | TOTAL EMPLOYEE COMPENSATION | 19,150,918.21 | 10,528,624.68 | 21,605,138.99 |
| | | | | | |
| | | | | | |
| 4210 | 01.011.00078.4210 | SERVICES AND MAINTENANCE FEE | 8,109.00 | 8,109.00 | 8,109.00 |
| 4270 | 01.011.00078.4270 | DUES AND SUBSCRIPTIONS | 486.00 | 480.00 | 486.00 |
| 4316 | 01.011.00078.4316 | CLEAN AIR MAINTENANCE | - | | - |
| 4320 | 01.011.00078.4320 | BLDG/REPAIR-SUPPLY MAINT | 5,000.00 | 3,662.25 | 5,000.00 |
| 4390 | 01.011.00078.4390 | MATERIALS/SUPPLIES (MISC) | 7,890.00 | 6,184.12 | 6,000.00 |
| 4420 | 01.011.00078.4420 | TRAVEL AND LODGING | - | - | - |
| 4430 | 01.011.00078.4430 | AIR PACKS/REHAB SUPPLIES | 9,849.14 | 7,051.93 | 9,000.00 |
| 4470 | 01.011.00078.4470 | TRAINING AND CERTIFICATION | 20,341.85 | 20,341.85 | 20,000.00 |
| 4550 | 01.011.00078.4550 | CAPITAL EXPENDITURES | 41,060.00 | 41,059.50 | 35,000.00 |
| 4570 | 01.011.00078.4570 | MAINTENANCE COMMUNICATION EQUIP | 3,500.00 | 2,810.79 | 3,500.00 |
| 4575 | 01.011.00078.4575 | MAINTENANCE-EQUIPMENT | - | | |
| 4580 | 01.011.00078.4580 | GENERAL EQUIPMENT | 44,340.01 | 8,070.26 | 45,000.00 |
| | | TOTAL OPERATING EXPENDITURES | 140,576.00 | 97,769.70 | 132,095.00 |
| | | | | | |
| | | BUREAU of FIRE TOTAL | \$ 19,291,494.21 | \$ 10,626,394.38 | \$ 21,737,233.99 |
| | | | | | |
| | | | | | |
| | | DEPARTMENT of PUBLIC SAFETY TOTAL | \$ 38,975,743.27 | \$ 23,538,371.18 | \$ 44,115,646.12 |
| | | | | | |

| | | | | |
|---|------------------------|------------|------------------------|------------|
| Department of Public Safety - #11 | | | | |
| Bureau of Fire - #78 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| CHIEF | \$ 67,228.11 | 1 | \$ 50,000.00 | 1 |
| DEPUTY CHIEF | 80,835.25 | 1 | 84,406.13 | 1 |
| ASST. CHIEF | 316,007.70 | 4 | 329,965.50 | 4 |
| ADMIN. CAPTAIN | 71,364.18 | 1 | 74,538.92 | 1 |
| CAPTAIN | 1,364,665.13 | 19 | 1,426,488.50 | 19 |
| LIEUTENANT | 1,377,194.04 | 20 | 1,438,456.68 | 20 |
| CHAUFFEUR | 2,717,058.47 | 41 | 2,769,008.25 | 40 |
| FIRE INSPECTOR | 150,293.29 | 2 | 156,978.82 | 2 |
| FIRE PREVENTION OFFICER | 76,074.38 | 1 | 79,458.47 | 1 |
| PRIVATE | 2,844,770.45 | 45 | 2,794,595.80 | 43 |
| SAFER GRANT- CHAUFFEUR | (725,782.86) | (11) | | |
| SAFER GRANT- PRIVATE | (1,206,362.87) | (19) | | |
| ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK | 35,441.00 | 1 | 36,681.43 | 1 |
| | | | | |
| Bureau of Fire Total | \$ 7,168,786.27 | 136 | \$ 9,240,578.50 | 133 |
| | | | | |
| NOTE: 1 Private has submitted retirement paperwork effective 1/31/2014. Position will not be filled. | | | | |
| | | | | |

City Clerk/ City Council

Department Description

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

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

Mission

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

| | | | | | | |
|------|---|---|--------------------------|------------------------------|--------------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | Account Number | Account Description | 2013 Operating Budget | 2013 (Through 09/30/2013) | 2014 Operating Budget | |
| | Office of the City Clerk/City Council - #20 | | | | | |
| 4010 | 01.020.00000.4010 | STANDARD SALARY | \$ 216,904.50 | \$ 166,333.32 | \$ 219,290.96 | |
| 4040 | 01.020.00000.4040 | OTHER SALARY (MISC) | - | - | - | |
| 4070 | 01.020.00000.4070 | LONGEVITY SALARY | 2,835.28 | - | 3,301.33 | |
| 4080 | 01.020.00000.4080 | OVERTIME SALARY | 1,646.64 | 699.36 | 1,100.00 | |
| | | TOTAL EMPLOYEE COMPENSATION | 221,386.42 | 167,032.68 | 223,692.29 | |
| | | | | | | |
| 4201 | 01.020.00000.4201 | PROFESSIONAL SERVICES | 83,584.52 | 9,169.43 | 55,000.00 | |
| 4210 | 01.020.00000.4210 | SERVICES AND MAINTENANCE FEE | 1,000.00 | - | 500.00 | |
| 4220 | 01.020.00000.4220 | CONTRACTED SERVICES | - | - | - | |
| 4230 | 01.020.00000.4230 | PRINTING AND BINDING | 8,215.48 | 8,215.48 | 8,000.00 | |
| 4250 | 01.020.00000.4250 | ADVERTISING | 13,500.00 | 13,364.90 | 13,000.00 | |
| 4260 | 01.020.00000.4260 | RENTAL VEHICLES & EQUIPMENT | - | - | - | |
| 4270 | 01.020.00000.4270 | DUES AND SUBSCRIPTIONS | - | - | - | |
| 4290 | 01.020.00000.4290 | STATIONARY/OFFICE SUPPL | 1,000.00 | 571.76 | 750.00 | |
| 4420 | 01.020.00000.4420 | TRAVEL AND LODGING | - | - | - | |
| 4550 | 01.020.00000.4550 | CAPITAL EXPENDITURES | - | - | - | |
| | | TOTAL OPERATING EXPENDITURES | 107,300.00 | 31,321.57 | 77,250.00 | |
| | | | | | | |
| | | DEPARTMENT of CITY CLERK / CITY COUNCIL TOTAL | \$ 328,686.42 | \$ 198,354.25 | \$ 300,942.29 | |
| | | | | | | |

| | | | | |
|--|----------------------|----------|----------------------|----------|
| Office of City Clerk/City Council - #20 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| CITY COUNCIL | \$ 62,500.00 | 5 | \$ 62,500.00 | 5 |
| CITY CLERK | 41,220.00 | 1 | 41,220.00 | 1 |
| EXECUTIVE ASSISTANT | 35,441.00 | 1 | 36,681.44 | 1 |
| CONFIDENTIAL SECRETARY | 32,743.50 | 1 | 33,889.52 | 1 |
| LEGISLATIVE LEGAL ADVISOR (a) | 45,000.00 | 1 | 45,000.00 | 1 |
| Department of City Clerk / City Council Total | \$ 216,904.50 | 9 | \$ 219,290.96 | 9 |
| (a) No health care benefits | | | | |
| | | | | |

City Controller

Department Description

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

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

Mission

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

| | | | | | | |
|------|-------------------------------------|-------------------------------------|------------------|----------------------|------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | City Controller - #30 | | | | | |
| | Roseann Novembrino, City Controller | | | | | |
| 4010 | 01.030.00000.4010 | STANDARD SALARY | \$ 223,938.80 | \$ 166,657.66 | \$ 225,211.84 | |
| 4040 | 01.030.00000.4040 | OTHER SALARY (MISC) | - | - | - | |
| 4070 | 01.030.00000.4070 | LONGEVITY SALARY | 3,273.73 | - | 3,388.30 | |
| 4080 | 01.030.00000.4080 | OVERTIME SALARY | - | - | 0.00 | |
| | | TOTAL EMPLOYEE COMPENSATION | 227,212.53 | 166,657.66 | 228,600.14 | |
| | | | - | - | - | |
| 4201 | 01.030.00000.4201 | PROFESSIONAL SERVICES | 17,500.00 | 17,500.00 | 17,500.00 | |
| 4210 | 01.030.00000.4210 | SERVICES AND MAINTENANCE FEE | - | - | 0.00 | |
| 4230 | 01.030.00000.4230 | PRINTING AND BINDING | - | - | 0.00 | |
| 4240 | 01.030.00000.4240 | POSTAGE AND FREIGHT | 100.00 | 60.00 | 100.00 | |
| 4270 | 01.030.00000.4270 | DUES AND SUBSCRIPTIONS | 300.00 | 166.40 | 200.00 | |
| 4290 | 01.030.00000.4290 | STATIONARY/OFFICE SUPPLIES | 300.00 | 167.57 | 200.00 | |
| 4420 | 01.030.00000.4420 | TRAVEL AND LODGING | - | - | 0.00 | |
| 4550 | 01.030.00000.4550 | CAPITAL EXPENDITURES | - | - | 0.00 | |
| | | TOTAL OPERATING EXPENDITURES | 18,200.00 | 17,893.97 | 18,000.00 | |
| | | | | | | |
| | | DEPARTMENT of CITY CONTROLLER TOTAL | \$ 245,412.53 | \$ 184,551.63 | \$ 246,600.14 | |
| | | | | | | |

| | | | | |
|---|----------------------|----------|----------------------|----------|
| City Controller - #30 | | | | |
| <i>Roseann Novembrino, City Controller</i> | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| CITY CONTROLLER | \$ 40,000.00 | 1 | \$ 40,000.00 | 1 |
| SOLICITOR TO CONTROLLER | 25,092.00 | 1 | 25,092.00 | 1 |
| CONFIDENTIAL SECRETARY/ASSISTANT | 28,171.00 | 1 | 28,171.00 | 1 |
| DEPUTY CONTROLLER/ADMIN. | 32,737.00 | 1 | 32,737.00 | 1 |
| ADMINISTRATIVE ASSISTANT IV -INTERNAL AUDITOR | 36,374.75 | 1 | 37,647.79 | 1 |
| PROGRAM MONITOR | 28,827.05 | 1 | 28,827.05 | 1 |
| PERFORMANCE AUDITOR | 32,737.00 | 1 | 32,737.00 | 1 |
| Department City Controller Total | \$ 223,938.80 | 7 | \$ 225,211.84 | 7 |
| | | | | |
| | | | | |
| | | | | |

Business Administration

Department Description

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

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

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

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

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

Mission

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

| | | | | | | |
|------|---|---|--------------------------|------------------------------|--------------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | Account Number | Account Description | 2013 Operating Budget | 2013 (Through 09/30/2013) | 2014 Operating Budget | |
| | Department of Business Administration - #40 | | | | | |
| | Bureau of Administration - #40 | | | | | |
| | | | | | | |
| 4010 | 01.040.00040.4010 | STANDARD SALARY | \$ 235,165.75 | \$ 155,442.97 | \$ 238,904.21 | |
| 4040 | 01.040.00040.4040 | OTHER SALARY (MISC) | 700.00 | - | 1,477.46 | |
| 4070 | 01.040.00040.4070 | LONGEVITY SALARY | 6,827.17 | - | 3,668.14 | |
| 4080 | 01.040.00040.4080 | OVERTIME SALARY | - | - | - | |
| 4116 | 01.040.00040.4116 | HEALTH INSURANCE - CLERICAL UNION | 1,146,223.11 | 963,653.97 | 1,300,000.00 | |
| 4117 | 01.040.00040.4117 | HEALTH INSURANCE - NON UNION | 951,165.97 | 416,668.30 | 700,000.00 | |
| 4120 | 01.040.00040.4120 | LIFE/DISABILITY INSURANCE | 87,046.04 | 56,091.87 | 84,827.70 | |
| 4150 | 01.040.00040.4150 | CITY PENSION | 1,013,260.00 | 0.00 | 1,107,818.00 | |
| 4180 | 01.040.00040.4180 | SOCIAL SECURITY | 206,887.07 | 130,091.47 | 185,311.71 | |
| 4190 | 01.040.00040.4190 | UNEMPLOYMENT INSURANCE | 125,000.00 | 40,459.57 | 95,000.00 | |
| | | TOTAL EMPLOYEE COMPENSATION | 3,772,275.11 | 1,762,408.15 | 3,717,007.22 | |
| | | | | | | |
| 4201 | 01.040.00040.4201 | PROFESSIONAL SERVICES | 45,000.00 | 16,133.09 | 20,000.00 | |
| 4210 | 01.040.00040.4210 | SERVICES AND MAINTENANCE FEE | 3,000.00 | 84.55 | 2,820.00 | |
| 4230 | 01.040.00040.4230 | PRINTING AND BINDING | 3,000.00 | 1,034.58 | 1,550.00 | |
| 4240 | 01.040.00040.4240 | POSTAGE AND FREIGHT | 30,000.00 | 15,227.57 | 30,000.00 | |
| 4250 | 01.040.00040.4250 | ADVERTISING | 19,000.00 | 10,491.90 | 15,000.00 | |
| 4270 | 01.040.00040.4270 | DUES AND SUBSCRIPTIONS | 7,500.00 | 885.00 | 1,000.00 | |
| 4290 | 01.040.00040.4290 | STATIONARY/OFFICE SUPPLIES | 18,000.00 | 5,714.30 | 15,000.00 | |
| 4390 | 01.040.00040.4390 | MATERIALS/SUPPLIES (MISC) | 350.00 | 195.24 | 350.00 | |
| 4420 | 01.040.00040.4420 | TRAVEL AND LODGING | - | - | - | |
| 4470 | 01.040.00040.4470 | TRAINING AND CERTIFICATION | 300.00 | - | - | |
| 4550 | 01.040.00000.4550 | CAPITAL EXPENDITURES | - | - | - | |
| 4560 | 01.040.00040.4560 | EQUIPMENT MAINTENANCE/LEASES | - | - | - | |
| 6002 | 01.040.00040.6002 | REPUBLIC PARKING CITATION ISSUERS | - | 305,892.71 | 659,786.40 | |
| 6009 | 01.040.00040.6009 | OPERATING TRANSFERS-WORKERS' COMP TRUST | 3,700,608.00 | 2,534,554.00 | 3,700,608.00 | |
| 6024 | 01.040.00040.6024 | BANK FEES AND CHARGES | 700.00 | 586.88 | 800.00 | |
| | | TOTAL OPERATING EXPENDITURES | 3,827,458.00 | 2,890,799.82 | 4,446,914.40 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | BUREAU of ADMINISTRATION TOTAL | \$ 7,599,733.11 | \$ 4,653,207.97 | \$ 8,163,921.62 | |
| | | | | | | |

| | | | | |
|--|-------------------|----------|-------------------|----------|
| Department of Business Administration - #40 | | | | |
| Bureau of Administration - #40 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| BUSINESS ADMINISTRATOR | \$ 53,550.00 | 1 | \$ 53,550.00 | 1 |
| FINANCE MANAGER | 37,400.00 | 1 | 37,400.00 | 1 |
| SENIOR ACCOUNTANT | 37,400.00 | 1 | 37,400.00 | 1 |
| FINANCIAL ANALYST | 35,000.00 | 1 | 36,225.00 | 1 |
| ADMINISTRATIVE ASSISTANT III- ACCOUNTS PAYABLE CLERK | 35,441.00 | 1 | 36,681.42 | 1 |
| ADMINISTRATIVE ASSISTANT IV -PURCHASING CLERK | 36,374.75 | 1 | 37,647.79 | 1 |
| | | | | |
| Bureau of Administration Total | 235,165.75 | 6 | 238,904.21 | 6 |
| | | | | |
| | | | | |

Human Resources

Department Description

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

Mission

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

| | | | | | | |
|------|---|---------------------------------|------------------|----------------------|------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | | | | | | |
| | Department of Business Administration - #40 | | | | | |
| | Bureau of Human Resources - #41 | | | | | |
| | | | | | | |
| 4010 | 01.040.00041.4010 | STANDARD SALARY | \$ 104,184.50 | \$ 80,144.26 | \$ 106,570.96 | |
| 4040 | 01.040.00041.4040 | OTHER SALARY (MISC) | - | - | - | |
| 4070 | 01.040.00041.4070 | LONGEVITY SALARY | 3,544.10 | - | 3,668.14 | |
| 4080 | 01.040.00041.4080 | OVERTIME SALARY | - | - | - | |
| | | TOTAL EMPLOYEE COMPENSATION | 107,728.60 | 80,144.26 | 110,239.10 | |
| | | | | | - | |
| 4201 | 01.040.00041.4201 | PROFESSIONAL SERVICES | 150,000.00 | 101,713.45 | 120,000.00 | |
| 4290 | 01.040.00041.4290 | STATIONARY/OFFICE SUPPLIES | - | - | - | |
| 4390 | 01.040.00041.4390 | MATERIALS/SUPPLIES (MISC) | 1,200.00 | 185.55 | 500.00 | |
| 4420 | 01.040.00041.4420 | TRAVEL AND LODGING | - | - | - | |
| 4470 | 01.040.00041.4470 | TRAINING AND CERTIFICATION | - | - | - | |
| 4630 | 01.040.00041.4630 | LIABILITY/CASUALTY INSURANCE | 1,000,000.00 | 941,482.64 | 1,000,000.00 | |
| | | TOTAL OPERATING EXPENDITURES | 1,151,200.00 | 1,043,381.64 | 1,120,500.00 | |
| | | | | | | |
| | | BUREAU of HUMAN RESOURCES TOTAL | \$ 1,258,928.60 | \$ 1,123,525.90 | \$ 1,230,739.10 | |
| | | | | | | |

| | | | | |
|---|-------------------|----------|-------------------|----------|
| Department of Business Administration - #40 | | | | |
| Bureau of Human Resources - #41 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| | | | | |
| HUMAN RESOURCES DIRECTOR/PEL COORDINATOR | 36,000.00 | 1 | 36,000.00 | 1 |
| ADMINISTRATIVE ASSISTANT I-BENEFITS COORDINATOR | 32,743.50 | 1 | 33,889.52 | 1 |
| ADMIN ASSISTANT III- PAYROLL CLERK | 35,441.00 | 1 | 36,681.44 | 1 |
| | | | | |
| Bureau of Human Resources Total | 104,184.50 | 3 | 106,570.96 | 3 |
| | | | | |
| | | | | |

Information Technology

Department Description

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

Mission

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

| | | | | | | |
|------|---|--|--------------------------|------------------------------|--------------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | Account Number | Account Description | 2013 Operating Budget | 2013 (Through 09/30/2013) | 2014 Operating Budget | |
| | Department of Business Administration - #40 | | | | | |
| | Bureau of Information Technology - #42 | | | | | |
| | | | | | | |
| 4010 | 01.040.00042.4010 | STANDARD SALARY | \$ 75,600.00 | \$ 58,153.80 | \$ 75,600.00 | |
| 4040 | 01.040.00042.4040 | OTHER SALARY (MISC) | - | - | - | |
| 4070 | 01.040.00042.4070 | LONGEVITY SALARY | - | - | - | |
| 4080 | 01.040.00042.4080 | OVERTIME SALARY | - | - | - | |
| | | TOTAL EMPLOYEE COMPENSATION | 75,600.00 | 58,153.80 | 75,600.00 | |
| | | | | | - | |
| | 01.040.00042.4201 | PROFESSIONAL SERVICES | 46,000.00 | 42,606.02 | 46,000.00 | |
| 4210 | 01.040.00042.4210 | SERVICES AND MAINTENANCE FEE | 3,794.76 | - | 8,000.00 | |
| 4270 | 01.040.00042.4270 | DUES AND SUBSCRIPTIONS | - | - | - | |
| 4290 | 01.040.00042.4290 | STATIONARY/OFFICE SUPPLIES | - | - | - | |
| 4390 | 01.040.00042.4390 | MATERIALS/SUPPLIES (MISC) | 24,205.24 | 22,961.44 | 20,000.00 | |
| 4420 | 01.040.00042.4420 | TRAVEL AND LODGING | - | - | - | |
| 4440 | 01.040.00042.4440 | TELEPHONE | 75,000.00 | 49,341.45 | 75,000.00 | |
| 4470 | 01.040.00042.4470 | TRAINING AND CERTIFICATION | - | - | - | |
| 4550 | 01.040.00042.4550 | CAPITAL EXPENDITURES | - | - | - | |
| 4560 | 01.040.00042.4560 | EQUIPMENT MAINTENANCE/LEASES | 60,000.00 | 57,960.94 | 60,000.00 | |
| | | TOTAL OPERATING EXPENDITURES | 209,000.00 | 172,869.85 | 209,000.00 | |
| | | | | | | |
| | | BUREAU of INFORMATION TECHNOLOGY TOTAL | \$ 284,600.00 | \$ 231,023.65 | \$ 284,600.00 | |
| | | | | | | |

| | | | | |
|---|-----------|---|-----------|---|
| Department of Business Administration - #40 | | | | |
| Bureau of Information Technology - #42 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| | | | | |
| INFORMATION TECHNOLOGY MANAGER | 39,600.00 | 1 | 39,600.00 | 1 |
| NETWORK SYSTEMS MANAGER | 36,000.00 | 1 | 36,000.00 | 1 |
| | | | | |
| Bureau of Information Technology Total | 75,600.00 | 2 | 75,600.00 | 2 |
| | | | | |
| | | | | |

Treasury

Department Description

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

Mission

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

| | | | | |
|--|----------------------|-----------|----------------------|-----------|
| Department of Business Administration - #40 | | | | |
| Bureau of Treasury - #43 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| CITY TREASURER | \$ 34,560.00 | 1 | \$ 34,560.00 | 1 |
| ADMINISTRATIVE ASSISTANT II- CASHIER | 33,407.50 | 1 | 34,576.76 | 1 |
| ADMINISTRATIVE ASSISTANT II - ASSISTANT CASHIER | 33,407.50 | 1 | 34,576.76 | 1 |
| ADMINISTRATIVE ASSISTANT I | 32,743.50 | 1 | 33,889.52 | 1 |
| | | | | |
| Bureau of Treasury Total | \$ 134,118.50 | 4 | \$ 137,603.04 | 4 |
| | | | | |
| Department of Business Administration Total | \$ 549,068.75 | 15 | \$ 558,678.21 | 15 |
| | | | | |

Office of Economic and Community Development

Department Description

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

Mission

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

| | | | | | | |
|--|---|--|------------------|----------------------|------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | | | | | | |
| | Office of Economic & Community Development (OECD) - #50 | | | | | |
| | 50.00000.4010 | STANDARD SALARY | \$ 453,267.00 | | \$ 638,925.02 | |
| | | | | | | |
| | | OECD DEPARTMENT TOTAL (NON-ADDITION TO BUDGET) | \$ 453,267.00 | | \$ 638,925.02 | |
| | | | | | | |

| | | | | |
|---|-------------------------------|-----------|-------------------------------|-----------|
| Office of Economic and Community Development - #50 | | | | |
| Bureau of Administration | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| EXECUTIVE DIRECTOR | \$ 46,152.00 | 1 | \$ 46,152.00 | 1 |
| DEPUTY DIRECTOR | 36,000.00 | 1 | 36,000.00 | 1 |
| DIRECTOR OF FINANCE & COMPLIANCE | 39,200.00 | 1 | 39,200.00 | 1 |
| DIRECTOR OF HOUSING/ADA COMPLIANCE | 31,991.00 | 1 | 31,991.00 | 1 |
| SOLICITOR | 52,500.00 | 1 | 52,500.00 | 1 |
| ADMINISTRATIVE ASSISTANT III-FINANCIAL ANALYST | 35,441.00 | 1 | 36,681.44 | 1 |
| SUPPORT SERVICE SPECIALIST- PART TIME | 23,824.00 | 1 | 23,824.00 | 1 |
| CONSTRUCTION/ADA SPECIALIST | 27,200.00 | 1 | 27,200.00 | 1 |
| ECONOMIC DEVELOPMENT /RELOCATION SPECIALIST | 27,200.00 | 1 | 27,200.00 | 1 |
| CITY PLANNER | 40,824.00 | 1 | 40,824.00 | 1 |
| PUBLIC SERVICE/ESG SPECIALIST | 27,200.00 | 1 | 27,200.00 | 1 |
| EQUAL OPPORTUNITY SPECIALIST | 27,200.00 | 1 | 27,200.00 | 1 |
| BLIGHT & DEMOLITION SPECIALIST | 38,535.00 | 1 | 38,535.00 | 1 |
| Bureau of Administration Total | \$ 453,267.00 | 13 | \$ 454,507.44 | 13 |
| | | | | |
| non-addition to budget | non-addition to budget | | non-addition to budget | |
| | | | | |
| | | | | |
| Office of Economic and Community Development - #50 | | | | |
| Bureau of Neighborhood Police - #515 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| NEIGHBORHOOD POLICE OFFICERS | | | \$ 184,417.58 | 3 |
| Bureau of Neighborhood Police Total | \$ - | - | \$ 184,417.58 | 3 |
| | | | | |
| OECD Department Total | \$ 453,267.00 | 13 | \$ 638,925.02 | 16 |
| | | | | |
| non-addition to budget | non-addition to budget | | non-addition to budget | |
| | | | | |

Department of Licenses, Inspections & Permits

Department Description

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

Mission

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

| | | | | | | |
|------|---|---|------------------|----------------------|------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | | | | | | |
| | Dept. of Licenses, Inspections & Permits - #51 | | | | | |
| | Bureau of Licenses, Inspections & Permits - #51 | | | | | |
| | | | | | | |
| 4010 | 01.051.00051.4010 | STANDARD SALARY | \$ 574,755.00 | \$ 428,206.84 | \$ 592,359.85 | |
| 4040 | 01.051.00051.4040 | OTHER SALARY (MISC) | 1,742.22 | 139.40 | 1,803.20 | |
| 4070 | 01.051.00051.4070 | LONGEVITY SALARY | 31,299.10 | - | 32,778.57 | |
| 4080 | 01.051.00051.4080 | OVERTIME SALARY | 8,000.00 | 4,575.06 | 6,500.00 | |
| 4101 | 01.051.00051.4101 | UNIFORM ALLOWANCE (AUTO) | 16,649.12 | 8,316.81 | 14,774.17 | |
| | | TOTAL EMPLOYEE COMPENSATION | 632,445.44 | 441,238.11 | 648,215.79 | |
| | | | | | | |
| 4201 | 01.051.00051.4201 | PROFESSIONAL SERVICES | 3,000.00 | - | - | |
| 4270 | 01.051.00051.4270 | DUES AND SUBSCRIPTIONS | - | - | - | |
| 4290 | 01.051.00051.4290 | STATIONARY/OFFICE SUPPLIES | 3,000.00 | - | 1,000.00 | |
| 4390 | 01.051.00051.4390 | MATERIALS/SUPPLIES (MISC) | - | - | - | |
| 4420 | 01.051.00051.4420 | TRAVEL AND LODGING | - | - | - | |
| 4470 | 01.051.00051.4470 | TRAINING AND CERTIFICATION | - | - | - | |
| 4550 | 01.051.00051.4550 | CAPITAL EXPENDITURES | - | - | - | |
| 4570 | 01.051.00051.4570 | MAINTENANCE COMMUNICATION EQUIPMENT | - | - | - | |
| 6003 | 01.051.00051.6003 | SPCA-ANIMAL CONTROL | 37,500.00 | 37,500.00 | 37,500.00 | |
| | | TOTAL OPERATING EXPENDITURES | 43,500.00 | 37,500.00 | 38,500.00 | |
| | | | | | | |
| | | BUREAU of LICENSES, INSPECTIONS & PERMITS TOTAL | \$ 675,945.44 | \$ 478,738.11 | \$ 686,715.79 | |
| | | | | | | |
| | | | | | | |

| | | | | |
|--|----------------------|-----------|----------------------|-----------|
| Dept. of Licenses, Inspections & Permits - #51 | | | | |
| Bureau of Licenses, Inspections & Permits - #51 | | | | |
| | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| DIRECTOR | \$ 41,760.00 | 1 | \$ 41,760.00 | 1 |
| ADMINISTRATIVE ASSISTANT I- PERMIT CLERK | 32,743.50 | 1 | 33,889.52 | 1 |
| ELECTRICAL INSPECTOR | 37,101.00 | 1 | 38,399.53 | 1 |
| PLUMBING INSPECTOR | 37,101.00 | 1 | 38,399.53 | 1 |
| MECHANICAL INSPECTOR | 37,101.00 | 1 | 38,399.53 | 1 |
| WEIGHTS & MEASURES | 36,245.00 | 1 | 37,513.58 | 1 |
| ADMINISTRATIVE ASSISTANT I | 32,743.50 | 1 | 33,889.52 | 1 |
| ENFORCER OF LICENSES | 36,245.00 | 1 | 37,513.58 | 1 |
| ZONING OFFICER/CODE ENFORCER | 30,000.00 | 1 | 30,000.00 | 1 |
| HOUSING INSPECTORS | 108,735.00 | 3 | 112,540.74 | 3 |
| RENTAL REGISTRATION ASSISTANT | 72,490.00 | 2 | 75,027.16 | 2 |
| HEALTH INSPECTOR | 36,245.00 | 1 | 37,513.58 | 1 |
| ANIMAL CONTROL OFFICER | 36,245.00 | 1 | 37,513.58 | 1 |
| | | | | |
| Bureau of Licenses, Inspections & Permits Total | \$ 574,755.00 | 16 | \$ 592,359.85 | 16 |
| | | | | |
| | | | | |
| | | | | |

Department of Licenses, Inspections & Permits - Buildings

Department Description

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

Mission

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

| | | | | | | |
|------|---|------------------------------|--------------------------|------------------------------|--------------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | Account Number | Account Description | 2013 Operating Budget | 2013 (Through 09/30/2013) | 2014 Operating Budget | |
| | Dept. of Licenses, Inspections & Permits - #51 | | | | | |
| | Bureau of Buildings - #82 | | | | | |
| | | | | | | |
| 4010 | 01.051.00082.4010 | STANDARD SALARY | \$ 103,060.00 | \$ 78,257.98 | \$ 106,667.10 | |
| 4040 | 01.051.00082.4040 | OTHER SALARY (MISC) | - | - | 375.14 | |
| 4070 | 01.051.00082.4070 | LONGEVITY SALARY | 9,609.48 | - | 6,569.58 | |
| 4080 | 01.051.00082.4080 | OVERTIME SALARY | 1,500.00 | 792.43 | 1,000.00 | |
| 4101 | 01.051.00082.4101 | UNIFORM ALLOWANCE | 1,260.00 | 1,155.00 | 1,260.00 | |
| | | TOTAL EMPLOYEE COMPENSATION | 115,429.48 | 80,205.41 | 115,871.82 | |
| | | | | | | |
| 4201 | 01.051.00082.4201 | PROFESSIONAL SERVICES | 70,000.00 | 11,349.00 | 40,000.00 | |
| 4210 | 01.051.00082.4210 | SVCES AND MAINT FEE | 25,000.00 | - | - | |
| 4320 | 01.051.00082.4320 | BLDG/REPAIR-SUPPL MAINT | 160,000.00 | 83,293.32 | 160,000.00 | |
| 4360 | 01.051.00082.4360 | SMALL TOOLS/SHOP SUPPL | - | - | - | |
| 4420 | 01.051.00082.4420 | TRAVEL AND LODGING | - | - | - | |
| 4445 | 01.051.00082.4445 | SEWER CHARGES | 96,000.00 | (2,356.00) | 96,000.00 | |
| 4447 | 01.051.00082.4447 | UGI - GAS | 175,000.00 | 73,842.01 | 175,000.00 | |
| 4448 | 01.051.00082.4448 | PAWC -- WATER | 455,000.00 | 228,873.16 | 455,000.00 | |
| 4450 | 01.051.00082.4450 | ELECTRICAL | 445,000.00 | 181,437.76 | 400,000.00 | |
| 4465 | 01.051.00082.4465 | BUILDING SUPPLIES | 1,000.00 | - | - | |
| | | TOTAL OPERATING EXPENDITURES | 1,427,000.00 | 576,439.25 | 1,326,000.00 | |
| | | | | | | |
| | BUREAU of BUILDINGS TOTAL | | 1,542,429.48 | 656,644.66 | 1,441,871.82 | |
| | | | | | | |
| | DEPARTMENT of LICENSES, INSPECTIONS & PERMITS TOTAL | | \$ 2,218,374.92 | \$ 1,135,382.77 | \$ 2,128,587.61 | |
| | | | | | | |

| | | | | |
|---|---------------|----|---------------|----|
| Dept. of Licenses, Inspections & Permits - #51 | | | | |
| Bureau of Buildings - #82 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| MAINTENANCE | \$ 36,245.00 | 1 | \$ 37,513.58 | 1 |
| JANITOR | 66,815.00 | 2 | 69,153.52 | 2 |
| Bureau of Buildings Total | \$ 103,060.00 | 3 | \$ 106,667.10 | 3 |
| Department of Licenses, Inspections & Permits Total | \$ 677,815.00 | 19 | \$ 699,026.95 | 19 |
| | | | | |

Department of Law

Department Description

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

Mission

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

| | | | | | | |
|------|-----------------------|------------------------------|------------------|----------------------|------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | | | | | | |
| | Law Department - #60 | | | | | |
| | | | | | | |
| 4010 | 01.060.00000.4010 | STANDARD SALARY | \$ 153,960.43 | \$ 117,656.33 | \$ 121,233.55 | |
| 4040 | 01.060.00000.4040 | OTHER SALARY (MISC) | 727.49 | - | 752.96 | |
| 4070 | 01.060.00000.4070 | LONGEVITY SALARY | - | - | - | |
| 4080 | 01.060.00000.4080 | OVERTIME SALARY | - | - | - | |
| | | TOTAL EMPLOYEE COMPENSATION | 154,687.92 | 117,656.33 | 121,986.51 | |
| | | | | | | |
| 4201 | 01.060.00000.4201 | PROFESSIONAL SERVICES | 185,000.00 | 46,450.22 | 150,000.00 | |
| 4210 | 01.060.00000.4210 | SERVICES AND MAINTENANCE FEE | - | - | - | |
| 4270 | 01.060.00000.4270 | DUES AND SUBSCRIPTIONS | 5,000.00 | 3,857.00 | 5,000.00 | |
| 4290 | 01.060.00000.4290 | STATIONARY/OFFICE SUPPLIES | 75.00 | - | 500.00 | |
| 4390 | 01.060.00000.4390 | MATERIALS/SUPPLIES (MISC) | - | - | - | |
| 4420 | 01.060.00000.4420 | TRAVEL AND LODGING | - | - | - | |
| 4470 | 01.060.00000.4470 | TRAINING AND CERTIFICATION | - | - | - | |
| 4550 | 01.060.00000.4550 | CAPITAL EXPENDITURES | - | - | - | |
| | | TOTAL OPERATING EXPENDITURES | 190,075.00 | 50,307.22 | 155,500.00 | |
| | | | | | | |
| | | DEPARTMENT of LAW TOTAL | \$ 344,762.92 | \$ 167,963.55 | \$ 277,486.51 | |
| | | | | | | |
| | | | | | | |

| | | | | |
|--|---------------|---|---------------|---|
| Law Department - #60 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| CITY SOLICITOR | \$ 52,500.00 | 1 | \$ 52,500.00 | 1 |
| FIRST ASSISTANT CITY SOLICITOR | 34,000.00 | 1 | | |
| ADMINISTRATIVE ASSISTANT IV- PARALEGAL | 36,374.75 | 1 | 37,647.87 | 1 |
| CONFIDENTIAL SECRETARY | 31,085.68 | 1 | 31,085.68 | 1 |
| Department of Law Total | \$ 153,960.43 | 4 | \$ 121,233.55 | 3 |
| | | | | |
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| | | | | |

Department of Public Works

Department Description

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

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

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

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

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

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

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

Mission

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

| | | | | | | |
|------|----------------------------------|-------------------------------------|------------------|----------------------|------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | | | | | | |
| | | | | | | |
| | Department of Public Works - #80 | | | | | |
| | Bureau of Administration - #80 | | | | | |
| | | | | | | |
| 4010 | 01.080.00080.4010 | STANDARD SALARY | \$ 115,690.75 | \$ 88,827.10 | \$ 118,204.31 | |
| 4040 | 01.080.00080.4040 | OTHER SALARY (MISC) | 363.75 | - | 376.48 | |
| 4070 | 01.080.00080.4070 | LONGEVITY SALARY | 7,181.58 | - | 7,432.93 | |
| 4080 | 01.080.00080.4080 | OVERTIME SALARY | - | 10.61 | - | |
| 4118 | 01.080.00080.4118 | HEALTH INSURANCE - DPW UNION | 1,381,428.90 | 1,253,139.65 | 1,800,000.00 | |
| 4120 | 01.080.00080.4120 | LIFE/DISABILITY INSURANCE | - | - | - | |
| 4130 | 01.080.00080.4130 | I.A.M. PENSION | 285,677.60 | 180,129.12 | 318,344.00 | |
| 4180 | 01.080.00080.4180 | SOCIAL SECURITY | 390,530.57 | 254,937.87 | 390,141.73 | |
| | | TOTAL EMPLOYEE COMPENSATION | 2,180,873.15 | 1,777,044.35 | 2,634,499.45 | |
| | | | | | | |
| 4201 | 01.080.00080.4201 | PROFESSIONAL SERVICES | 350.00 | 2.50 | 200.00 | |
| 4270 | 01.080.00080.4270 | DUES AND SUBSCRIPTIONS | - | - | - | |
| 4210 | 01.080.00080.4210 | SERVICES & MAINTENANCE FEE | 555.23 | 248.74 | 555.23 | |
| 4290 | 01.080.00080.4290 | STATIONARY/OFFICE SUPPL | - | - | - | |
| 4420 | 01.080.00080.4420 | TRAVEL AND LODGING | - | - | - | |
| 4550 | 01.080.00080.4550 | CAPITAL EXPENDITURES | - | - | - | |
| 4570 | 01.080.00080.4570 | MAINT COMMUNICATION EQUIP | 14,151.00 | 10,740.00 | 14,151.00 | |
| 4576 | 01.080.00080.4576 | MAINTENANCE SUPER FUND SIGHT | 50,000.00 | 14,418.86 | 30,000.00 | |
| 6007 | 01.080.00080.6007 | FLOOD PROTECTION SYSTEM MAINTENANCE | 40,137.77 | 33,537.77 | 30,537.77 | |
| | | TOTAL OPERATING EXPENDITURES | 105,194.00 | 58,947.87 | 75,444.00 | |
| | | | | | | |
| | | BUREAU of ADMINISTRATION TOTAL | \$ 2,286,067.15 | \$ 1,835,992.22 | \$ 2,709,943.45 | |
| | | | | | | |
| | | | | | | |

| | | | | |
|---|----------------------|----------|----------------------|----------|
| Department of Public Works - #80 | | | | |
| Bureau of Administration - #80 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| DIRECTOR | \$ 43,875.00 | 1 | \$ 43,875.00 | 1 |
| ADMINISTRATIVE ASSISTANT IV | 36,374.75 | 1 | 37,647.87 | 1 |
| ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK | 35,441.00 | 1 | 36,681.44 | 1 |
| | | | | |
| Bureau of Administration Total | \$ 115,690.75 | 3 | \$ 118,204.31 | 3 |
| | | | | |
| | | | | |

Department of Public Works – Engineering

Department Description

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

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

Mission

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

| | | | | | | |
|------|----------------------------------|------------------------------|------------------|----------------------|------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | Department of Public Works - #80 | | | | | |
| | Bureau of Engineering - #81 | | | | | |
| | | | | | | |
| 4010 | 01.080.00081.4010 | STANDARD SALARY | \$ 145,074.44 | \$ 110,780.93 | \$ 146,343.10 | |
| 4040 | 01.080.00081.4040 | OTHER SALARY (MISC) | 362.45 | - | 375.14 | |
| 4070 | 01.080.00081.4070 | LONGEVITY SALARY | 3,624.50 | 555.85 | 3,751.36 | |
| 4080 | 01.080.00081.4080 | OVERTIME SALARY | 2,500.00 | 5,994.72 | 2,500.00 | |
| 4101 | 01.080.00081.4101 | UNIFORM ALLOWANCE | 2,346.48 | 1,575.44 | 2,128.21 | |
| | | TOTAL EMPLOYEE COMPENSATION | 153,907.87 | 118,906.94 | 155,097.81 | |
| | | | | | | |
| 4201 | 01.080.00081.4201 | PROFESSIONAL SERVICES | 91,456.68 | 50,746.72 | 108,000.00 | |
| 4210 | 01.080.00081.4210 | SERVICES & MAINTENANCE FEE | 201.32 | - | 200.00 | |
| 4280 | 01.080.00081.4280 | MISC SERVICES-NOT CLASSIFIED | - | - | - | |
| 4290 | 01.080.00081.4290 | STATIONARY/OFFICE SUPPLIES | 100.00 | - | 50.00 | |
| 4390 | 01.080.00081.4390 | MATERIALS/SUPPLIES (MISC) | 650.00 | 120.33 | 350.00 | |
| 4470 | 01.080.00081.4470 | TRAINING AND CERTIFICATION | - | - | - | |
| 4550 | 01.080.00081.4550 | CAPITAL EXPENDITURES | - | - | - | |
| | | TOTAL OPERATING EXPENDITURES | 92,408.00 | 50,867.05 | 108,600.00 | |
| | | | | | | |
| | | BUREAU of ENGINEERING TOTAL | \$ 246,315.87 | \$ 169,773.99 | \$ 263,697.81 | |
| | | | | | | |

| | | | | |
|------------------------------------|----------------------|----------|----------------------|----------|
| Department of Public Works - #80 | | | | |
| Bureau of Engineering - #81 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| PAVE CUT INSPECTOR | \$ 36,245.00 | 1 | \$ 37,513.58 | 1 |
| FLOOD CONTROL PROJECT COORDINATOR | 29,750.00 | 1 | 29,750.00 | 1 |
| FLOOD CONTROL MAINTENANCE | 79,079.44 | 2 | 79,079.52 | 2 |
| | | | | |
| Bureau of Engineering Total | \$ 145,074.44 | 4 | \$ 146,343.10 | 4 |
| | | | | |
| | | | | |
| | | | | |

Department of Public Works – Highways

Department Description

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

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

Mission

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

| | | | | | | |
|------|----------------------------------|---------------------------------------|--------------------------|------------------------------|--------------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | Account Number | Account Description | 2013 Operating Budget | 2013 (Through 09/30/2013) | 2014 Operating Budget | |
| | Department of Public Works - #80 | | | | | |
| | Bureau of Highways - #83 | | | | | |
| | | | | | | |
| 4010 | 01.080.00083.4010 | STANDARD SALARY | \$ 1,163,866.86 | \$ 825,930.59 | \$ 1,123,230.16 | |
| 4040 | 01.080.00083.4040 | OTHER SALARY (MISC) | - | - | - | |
| 4070 | 01.080.00083.4070 | LONGEVITY SALARY | 102,595.13 | - | 94,853.43 | |
| 4080 | 01.080.00083.4080 | OVERTIME SALARY | 150,000.00 | 120,547.66 | 130,000.00 | |
| 4101 | 01.080.00083.4101 | UNIFORM ALLOWANCE | 11,760.00 | 11,760.00 | 11,340.00 | |
| | | TOTAL EMPLOYEE COMPENSATION | 1,428,221.99 | 958,238.25 | 1,359,423.59 | |
| | | | | | | |
| 4210 | 01.080.00083.4210 | SERVICES AND MAINTENANCE FEE | | | - | |
| 4260 | 01.080.00083.4260 | RENTAL VEHICLES & EQUIPMENT | 19,000.00 | 5,523.50 | 10,000.00 | |
| 4290 | 01.080.00083.4290 | STATIONARY/OFFICE SUPPLIES | - | - | - | |
| 4340 | 01.080.00083.4340 | CONSTRUCTION-PAVING MATERIAL | 124,000.00 | 117,142.11 | 60,000.00 | |
| 4350 | 01.080.00083.4350 | PAINT/SIGN MATERIAL | 30,000.00 | 21,867.46 | 30,000.00 | |
| 4390 | 01.080.00083.4390 | MATERIALS/SUPPLIES (MISC) | 96,000.00 | 32,459.43 | 50,000.00 | |
| 4410 | 01.080.00083.4410 | SALT | 240,000.00 | 212,709.86 | 220,000.00 | |
| 4420 | 01.080.00083.4420 | TRAVEL AND LODGING | - | - | - | |
| 4460 | 01.080.00083.4460 | STREET LIGHTING | 750,945.00 | 421,872.34 | 664,450.00 | |
| 4466 | 01.080.00083.4466 | STREET LIGHTING SERVICE / MAINTENANCE | 190,000.00 | 98,576.03 | 190,000.00 | |
| 4550 | 01.080.00083.4550 | CAPITAL EXPENDITURES | 75,000.00 | - | - | |
| | | TOTAL OPERATING EXPENDITURES | 1,524,945.00 | 910,150.73 | 1,224,450.00 | |
| | | | | | | |
| | | BUREAU of HIGHWAYS TOTAL | \$ 2,953,166.99 | \$ 1,868,388.98 | \$ 2,583,873.59 | |
| | | | | | | |

| | | | | |
|------------------------------------|------------------------|-----------|------------------------|-----------|
| Department of Public Works - #80 | | | | |
| Bureau of Highways - #83 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| HEAVY EQUIPMENT OPERATOR/CRAFTSMEN | 84,776.22 | 2 | 84,776.22 | 2 |
| HEAVY EQUIPMENT OPERATOR/LEADER | 169,552.44 | 4 | 169,552.44 | 4 |
| CHAUFFEUR | 291,892.63 | 7 | 249,890.36 | 6 |
| REPAIRMAN | 368,580.96 | 9 | 368,580.96 | 9 |
| DISPATCHER | 41,050.88 | 1 | 41,050.88 | 1 |
| MAINTENANCE/CRAFTSMAN LEADER | 42,804.53 | 1 | 42,804.53 | 1 |
| TREE TRIMMER | 42,388.11 | 1 | 42,388.11 | 1 |
| SWEEPER OPERATOR/CHAUFFEUR | 42,002.27 | 1 | 42,002.27 | 1 |
| STONE-BRICK LAYER MASON | 41,802.59 | 1 | 41,802.59 | 1 |
| TRAFFIC/SIGN MAINTENANCE | 39,016.23 | 1 | 40,381.80 | 1 |
| | | | | |
| Bureau of Highways Total | \$ 1,163,866.86 | 28 | \$ 1,123,230.16 | 27 |
| | | | | |

Department of Public Works – Refuse

Department Description

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

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

Mission

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

| | CITY OF SCRANTON | | | | | | |
|--|---|-------------------------------|--------------------------|------------------------------|--------------------------|-----------------|--|
| | 2014 OPERATING BUDGET | | | | | | |
| | BUDGETED EXPENDITURES | | | | | | |
| | GENERAL FUND | | | | | | |
| | | | | | | | |
| | Account Number | Account Description | 2013 Operating Budget | 2013 (Through 09/30/2013) | 2014 Operating Budget | | |
| | Department of Public Works - #80 | | | | | | |
| | Bureau of Refuse - #84 | | | | | | |
| | | | | | | | |
| | 4010 | 01.080.00084.4010 | STANDARD SALARY | \$ 1,826,772.55 | \$ 1,331,689.14 | \$ 1,909,196.49 | |
| | 4040 | 01.080.00084.4040 | OTHER SALARY (MISC) | - | 1,250.00 | - | |
| | 4070 | 01.080.00084.4070 | LONGEVITY SALARY | 77,587.59 | - | 73,603.29 | |
| | 4080 | 01.080.00084.4080 | OVERTIME SALARY | 107,000.00 | 112,278.67 | 100,000.00 | |
| | 4101 | 01.080.00084.4101 | UNIFORM ALLOWANCE | 18,480.00 | 18,375.00 | 19,320.00 | |
| | | TOTAL EMPLOYEE COMPENSATION | 2,029,840.14 | 1,463,592.81 | 2,102,119.78 | | |
| | | | | | | | |
| | 4260 | 01.080.00084.4260 | RENTAL VEHICLES & EQUIP | - | - | - | |
| | 4330 | 01.080.00084.4330 | MEDICAL, CHEM, LAB SUP | - | - | - | |
| | 4390 | 01.080.00084.4390 | MATERIALS/SUPPL (MISC) | 1,217.48 | 1,038.80 | 1,000.00 | |
| | 4420 | 01.080.00084.4420 | TRAVEL AND LODGING | - | - | - | |
| | 4490 | 01.080.00084.4490 | LANDFILL | 475,400.00 | 424,309.44 | 1,681,911.00 | |
| | 4550 | 01.080.00084.4550 | CAPITAL EXPENDITURES | 84,539.00 | - | | |
| | | TOTAL OPERATING EXPENDITURES | 561,156.48 | 425,348.24 | 1,682,911.00 | | |
| | | | | | | | |
| | | BUREAU of REFUSE TOTAL | \$ 2,590,996.62 | \$ 1,888,941.05 | \$ 3,785,030.78 | | |
| | | | | | | | |

| | | | | |
|----------------------------------|-----------------|----|-----------------|----|
| Department of Public Works - #80 | | | | |
| Bureau of Refuse - #84 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| OPERATOR LEADER | 551,045.43 | 13 | 551,045.43 | 13 |
| COLLECTOR LEADER | 41,592.30 | 1 | 41,592.30 | 1 |
| COLLECTOR | 1,023,641.12 | 25 | 1,106,065.06 | 27 |
| DISPATCHER | 40,941.26 | 1 | 40,941.26 | 1 |
| RECYCLING CHAUFFEUR | 169,552.44 | 4 | 169,552.44 | 4 |
| Bureau of Refuse Total | \$ 1,826,772.55 | 44 | \$ 1,909,196.49 | 46 |
| | | | | |

Department of Public Works – Garage

Department Description

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

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

Mission

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

| | | | | | | |
|------|----------------------------------|------------------------------|------------------|----------------------|------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | Department of Public Works - #80 | | | | | |
| | Bureau of Garages - #85 | | | | | |
| | | | | | | |
| 4010 | 01.080.00085.4010 | STANDARD SALARY | \$ 368,859.12 | \$ 251,294.67 | \$ 331,940.06 | |
| 4040 | 01.080.00085.4040 | OTHER SALARY (MISC) | - | - | - | |
| 4070 | 01.080.00085.4070 | LONGEVITY SALARY | 21,858.52 | 831.71 | 23,094.16 | |
| 4080 | 01.080.00085.4080 | OVERTIME SALARY | 10,000.00 | 15,574.13 | 10,000.00 | |
| 4101 | 01.080.00085.4101 | UNIFORM ALLOWANCE | 3,780.00 | 3,303.57 | 3,360.00 | |
| | | TOTAL EMPLOYEE COMPENSATION | 404,497.64 | 271,004.08 | 368,394.22 | |
| | | | | | | |
| 4201 | 01.080.00085.4201 | PROFESSIONAL SERVICES | - | - | - | |
| 4210 | 01.080.00085.4210 | SERVICES AND MAINTENANCE FEE | - | - | - | |
| 4220 | 01.080.00085.4220 | CONTRACTED SERVICES | 1,948.00 | 1,948.00 | 1,948.00 | |
| 4290 | 01.080.00085.4290 | STATIONARY/OFFICE SUPPL | - | - | - | |
| 4301 | 01.080.00085.4301 | GAS, OIL, LUBRICANTS | 684,521.90 | 464,503.08 | 684,000.00 | |
| 4310 | 01.080.00085.4310 | EQUIP/VEHICLE REP/MAINT | 238,228.95 | 208,908.77 | 238,228.95 | |
| 4360 | 01.080.00085.4360 | SMALL TOOLS/SHOP SUPPL | 6,500.00 | 4,272.68 | 6,000.00 | |
| 4390 | 01.080.00085.4390 | MATERIALS/SUPPL (MISC) | 29,052.00 | 27,135.08 | 29,052.00 | |
| 4401 | 01.080.00085.4401 | TIRES | 110,000.00 | 71,379.01 | 100,000.00 | |
| 4420 | 01.080.00085.4420 | TRAVEL AND LODGING | - | - | - | |
| 4550 | 01.080.00085.4550 | CAPITAL EXPENDITURES | - | - | - | |
| 4901 | 01.080.00085.4901 | MAINTENANCE (PREVENTATIVE) | 2,108.65 | - | - | |
| | | TOTAL OPERATING EXPENDITURES | 1,072,359.50 | 778,146.62 | 1,059,228.95 | |
| | | | | | | |
| | | BUREAU of GARAGES TOTAL | \$ 1,476,857.14 | \$ 1,049,150.70 | \$ 1,427,623.17 | |
| | | | | | | |

| | | | | |
|--|----------------------|----------|----------------------|----------|
| Department of Public Works - #80 | | | | |
| Bureau of Garages - #85 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| AUTO REPAIRMAN-LEADER | \$ 84,301.56 | 2 | \$ 84,197.56 | 2 |
| EQUIPMENT / VEHICLE MAINTENANCE | 83,144.04 | 2 | 42,202.78 | 1 |
| TIRE-EQUIPMENT REPAIR/HELPER | 41,423.20 | 1 | 41,423.20 | 1 |
| PARTS MANAGER/AUTO REPAIR/PA STATE VEHICLE INSPECTOR | 42,098.78 | 1 | 42,098.78 | 1 |
| MOTOR VEHICLE REPAIR | 39,297.18 | 1 | 40,672.58 | 1 |
| MECHANIC | 39,297.18 | 1 | 40,672.58 | 1 |
| MECHANIC DIESEL | 39,297.18 | 1 | 40,672.58 | 1 |
| | | | | |
| Bureau of Garages Total | \$ 368,859.12 | 9 | \$ 331,940.06 | 8 |
| | | | | |

Department of Public Works -Parks & Recreation

Department Description

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

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

Mission

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

| | | | | | | |
|------|-------------------------------------|--|------------------|----------------------|------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | Department of Public Works - #80 | | | | | |
| | Bureau of Parks & Recreation - #100 | | | | | |
| | | | | | | |
| 4010 | 01.100.00000.4010 | STANDARD SALARY | \$ 287,648.46 | \$ 185,205.68 | \$ 290,050.01 | |
| 4040 | 01.100.00000.4040 | OTHER SALARY (MISC) | 132,484.70 | 107,036.11 | 143,766.95 | |
| 4070 | 01.100.00000.4070 | LONGEVITY SALARY | 20,431.47 | - | 24,883.28 | |
| 4080 | 01.100.00000.4080 | OVERTIME SALARY | 13,500.00 | 23,395.21 | 13,500.00 | |
| 4101 | 01.100.00000.4101 | UNIFORM ALLOWANCE | 2,520.00 | 2,520.00 | 2,520.00 | |
| | | TOTAL EMPLOYEE COMPENSATION | 456,584.63 | 318,157.00 | 474,720.24 | |
| | | | | | | |
| 4210 | 01.100.00000.4210 | SERVICES AND MAINTENANCE FEE | | - | - | |
| 4270 | 01.100.00000.4270 | DUES AND SUBSCRIPTIONS | | - | - | |
| 4280 | 01.100.00000.4280 | MISC SERVICES-NON CLASSIFIED | | - | - | |
| 4290 | 01.100.00000.4290 | STATIONARY/OFFICE SUPPLIES | 200.00 | 175.67 | 100.00 | |
| 4320 | 01.100.00000.4320 | BLDG/REPAIR-SUPPLY MAINT | 50,000.00 | 35,794.65 | 40,000.00 | |
| 4330 | 01.100.00000.4330 | MEDICAL, CHEM, LAB SUP | 35,000.00 | 15,268.96 | 30,000.00 | |
| 4360 | 01.100.00000.4360 | SMALL TOOLS/SHOP SUPPLIES | 350.00 | - | 200.00 | |
| 4370 | 01.100.00000.4370 | PARKS/RECREATION SUPPLIES | 2,242.25 | 571.00 | 1,500.00 | |
| 4420 | 01.100.00000.4420 | TRAVEL AND LODGING | - | - | - | |
| 4530 | 01.100.00000.4530 | PERFORMING ARTS | 19,000.00 | 18,449.00 | 18,000.00 | |
| 4540 | 01.100.00000.4540 | SPRING/SUMMER PROG | 7,500.00 | 4,757.19 | 5,000.00 | |
| 4550 | 01.100.00000.4550 | CAPITAL EXPENDITURES | 30,000.00 | 28,513.00 | 40,000.00 | |
| 4570 | 01.100.00000.4570 | MAINTENANCE COMMUNICATION EQUIP | - | - | - | |
| | | TOTAL OPERATING EXPENDITURES | 144,292.25 | 103,529.47 | 134,800.00 | |
| | | | | | | |
| | | DEPARTMENT of PARKS & RECREATION TOTAL | \$ 600,876.88 | \$ 421,686.47 | \$ 609,520.24 | |
| | | | | | | |
| | | DEPARTMENT of PUBLIC WORKS TOTAL | \$ 10,154,280.65 | \$ 7,233,933.41 | \$ 11,379,689.04 | |
| | | | | | | |

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|---|------------------------|-----------|------------------------|-----------|
| | | | | |
| | | | | |
| Department of Public Works - #80 | | | | |
| Bureau of Parks & Recreation - #100 | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| PROJECT ADMINISTRATOR | 39,768.83 | 1 | 41,160.74 | 1 |
| PARKS & RECREATION SPECIALIST (a) | 32,300.00 | 1 | 32,300.00 | 1 |
| CHAUFFEUR | 41,760.99 | 1 | 41,760.99 | 1 |
| POOL OPERATORS / GROUNDSKEEPER | 82,285.22 | 2 | 82,285.22 | 2 |
| PARKS & RECREATION GROUNDSKEEPER | 81,882.52 | 2 | 82,892.16 | 2 |
| FACILITY MAINTENANCE / GROUNDSKEEPER | 41,950.90 | 1 | 41,950.90 | 1 |
| PARKS & RECREATION SPECIALIST | (32,300.00) | | (32,300.00) | |
| | | | | |
| Department of Parks & Recreation Total (a) | \$ 287,648.46 | 8 | \$ 290,050.01 | 8 |
| | | | | |
| (a) paid from Account 01.100.00000.4040, Other Salary). | | | | |
| | | | | |
| | | | | |
| Department of Public Works Total | \$ 3,907,912.18 | 96 | \$ 3,918,964.13 | 96 |
| | | | | |
| | | | | |

Single Tax Office

Office Description

The Scranton Single Tax Office was created to administer the tax laws of the City of Scranton and the Scranton School District and to provide one single location to pay various taxes. The Collector of Taxes, an elected official, supervises a staff who strive to assess and collect all taxes in a fair and equitable manner. The City and School District assume an equal responsibility for the incurred wages and benefits associated with this office. In 2012, Berkheimer Associates began collecting the Wage Tax. This office collects:

- Current Real Estate Taxes for Lackawanna County, the Scranton School District, and The City of Scranton
- Current and delinquent, Scranton School District and City of Scranton:
 - Business Privilege and Mercantile Taxes

| | | | | | | |
|------|-------------------------|--------------------------------------|------------------|----------------------|------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | | | | | | |
| | Single Tax Office - #90 | | | | | |
| | | | | | | |
| 4010 | 01.090.00000.4010 | STANDARD SALARY | \$ 377,390.00 | \$ 282,264.99 | \$ 342,990.00 | |
| 4040 | 01.090.00000.4040 | OTHER SALARY (MISC) | - | | - | |
| 4080 | 01.090.00000.4080 | OVERTIME SALARY | - | 2,507.98 | - | |
| 4119 | 01.090.00000.4119 | HEALTH INSURANCE - SINGLE TAX OFFICE | 331,234.74 | 201,777.29 | 279,149.52 | |
| | | TOTAL EMPLOYEE COMPENSATION | 708,624.74 | 486,550.26 | 622,139.52 | |
| | | | | | | |
| 6004 | 01.090.00000.6004 | SINGLE TAX OFFICE AUDIT | - | - | - | |
| | | TOTAL OPERATING EXPENDITURES | - | - | - | |
| | | | | | | |
| | | SINGLE TAX OFFICE DEPARTMENT TOTAL | \$ 708,624.74 | \$ 486,550.26 | \$ 622,139.52 | |
| | | | | | | |
| | | | | | | |

| | | | | |
|--|---------------|----|---------------|----|
| Single Tax Office - #90 (a) | | | | |
| | | | | |
| | 2013 | | 2014 | |
| POSITION/TITLE | Total | # | Total | # |
| COLLECTOR OF TAXES | \$ 26,650.00 | 1 | \$ 26,650.00 | 1 |
| CHIEF CLERK | 22,750.00 | 1 | | |
| CONTROLLER | 27,500.00 | 1 | 27,500.00 | 1 |
| CASHIER I | 18,865.00 | 1 | 18,865.00 | 1 |
| CASHIER II | 17,865.00 | 1 | 17,865.00 | 1 |
| CASHIER II | 17,865.00 | 1 | 17,865.00 | 1 |
| CLERK TYPIST | 19,365.00 | 1 | 19,365.00 | 1 |
| ASST. CASHIER | | | | |
| INFORMATION CLERK | 17,865.00 | 1 | 17,865.00 | 1 |
| AUDITOR I | 19,365.00 | 1 | 19,365.00 | 1 |
| AUDITOR | 19,365.00 | 1 | 19,365.00 | 1 |
| CLERK 1 (ACT 511)- | | | | |
| AUDITOR/BUSINESS PRIV/MERC (b) | 35,730.00 | 1 | 35,730.00 | 1 |
| CALCULATOR | | | | |
| CLERK | | | | |
| CLERK | | | | |
| MAILING CLERK | 16,865.00 | 1 | 16,865.00 | 1 |
| FIELD AUDITORS | 17,865.00 | 1 | 17,865.00 | 1 |
| CLERK | 16,865.00 | 1 | 16,865.00 | 1 |
| CLERK I | 16,865.00 | 1 | 16,865.00 | 1 |
| CLERK II | 17,865.00 | 1 | 17,865.00 | 1 |
| ABATEMENT CLERK | 16,865.00 | 1 | 16,865.00 | 1 |
| CRT OPERATOR-WAGE | | | | |
| CRT OPERATOR-PROPERTY | 19,365.00 | 1 | 19,365.00 | 1 |
| FIELD AUDITORS | | | | |
| FIELD AUDITORS | | | | |
| SOLICITOR | 11,650.00 | 1 | | |
| Single Tax Office Department Total | \$ 377,390.00 | 19 | \$ 342,990.00 | 17 |
| (a) Salaries are paid 50% by the City and 50% by the Scranton School District. | | | | |
| (b) City employee | | | | |
| | | | | |
| | | | | |

| | CITY OF SCRANTON 2014 OPERATING BUDGET BUDGETED EXPENDITURES GENERAL FUND | | | | | |
|------|--|---|--------------------------|------------------------------|--------------------------|--|
| | | | | | | |
| | Account Number | Account Description | 2013 Operating Budget | 2013 (Through 09/30/2013) | 2014 Operating Budget | |
| | NON-DEPARTMENTAL EXPENDITURES - #401 | | | | | |
| 4299 | 01.401.10030.4299 | ZONING BOARD | \$ 30,000.00 | \$ 18,339.76 | \$ 15,000.00 | |
| 4299 | 01.401.10060.4299 | EVERHART MUSEUM | 25,000.00 | 25,000.00 | 25,000.00 | |
| 4299 | 01.401.10080.4299 | FIRST NIGHT SCRANTON | - | - | 20,000.00 | |
| 4299 | 01.401.10110.4299 | SHADE TREE COMMISSION | 20,000.00 | 11,878.37 | 10,000.00 | |
| 4299 | 01.401.10120.4299 | MAYOR'S 504 TASK FORCE | 300.00 | | 300.00 | |
| 4299 | 01.401.10140.4299 | CIVIL SERVICE COMMISSION | 31,000.00 | 30,957.93 | - | |
| | | TOTAL BOARDS & COMMISSIONS | \$ 106,300.00 | \$ 86,176.06 | \$ 70,300.00 | |
| | | | | | | |
| 4299 | 01.401.15230.4299 | TAN SERIES | 14,800,000.00 | 12,198,691.76 | 17,000,000.00 | |
| 4299 | 01.401.15240.4299 | TAN SERIES B | | - | - | |
| 4299 | 01.401.15306.4299 | OPER TSF TO DEBT SVC-2003 SERIES A BONDS | 545,000.00 | 45,030.83 | 538,200.00 | |
| 4299 | 01.401.15307.4299 | OPER TSF TO DEBT SVC-2003 SERIES B BONDS | 2,130,000.00 | 177,123.65 | 2,131,754.00 | |
| 4299 | 01.401.15308.4299 | OPER TSF TO DEBT SVC-2003 SERIES C BONDS | 1,232,000.00 | 102,318.33 | 1,229,370.00 | |
| 4299 | 01.401.15309.4299 | OPER TSF TO DEBT SVC-2003 SERIES D BONDS | 1,080,000.00 | 89,950.00 | 1,076,500.00 | |
| 4299 | 01.401.15310.4299 | OPER TSF TO DEBT SVC-STREET LIGHTING | 500,000.00 | 400,000.00 | 479,800.00 | |
| 4299 | 01.401.15311.4299 | OPER TSF TO DEBT SVC-SALE LEASEBACK OF DPW- SERIES 2004 | 555,000.00 | 61,351.74 | 580,000.00 | |
| 4299 | 01.401.15313.4299 | OPER TSF TO DEBT SVC-2006 BOND | 650,000.00 | 290,932.50 | 586,000.00 | |
| 4299 | 01.401.15314.4299 | OPER TSF TO DEBT SVC-SALE LEASEBACK - SERIES 2008 | 240,000.00 | 77,057.56 | 279,628.00 | |
| 4299 | 01.401.15316.4299 | OPER TSF TO DET SVC- OTHER FINANCING SOURCE | 1,000.00 | 269,736.21 | 1,000.00 | |
| 4299 | 01.401.15317.4299 | OPER TSF DEBT SVC-2011 BOND | | - | - | |
| 4299 | 01.401.15318.4299 | OPER TSF DEBT SVC-SRA- PENN STAR BANK | - | - | - | |
| 4299 | 01.401.15319.4299 | OPER TSF DEBT SVC-SCRANTON PARKING AUTHORITY | 1,900,000.00 | 1,666,277.63 | 2,450,000.00 | |
| 4299 | 01.401.15320.4299 | OPER TSF TO DEBT SVC-GUARANTEED ENERGY SAVINGS | 145,000.00 | 108,748.47 | 145,000.00 | |
| 4299 | 01.401.15321.4299 | OPER TSF TO DEBT SVC- REFINANCING- DEBT PYMNT REDUCTION | (4,558,650.91) | - | 0.00 | |
| 4299 | 01.401.15322.4299 | OPER TSF TO DEBT SVC-ISSUANCE COSTS FOR LEASE OF METERS | | | | |
| 4299 | 01.401.15323.4299 | OPER TSF TO DEBT SVC-2011 UNFUNDED DEBT LOAN | 1,708,215.56 | 1,850,046.82 | 1,701,975.00 | |
| 4299 | 01.401.15324.4299 | OPER TSF TO DEBT SVC-FDM REVOLVING AID LOAN | 100,000.00 | 100,000.00 | 100,000.00 | |
| 4299 | 01.401.15325.4299 | OPER TSF TO DEBT SVC-2012 SERIES C | 1,500,000.00 | 1,300,886.68 | 1,407,937.50 | |
| 4299 | 01.401.15326.4299 | OPER TSF TO DEBT SVC-2013 SERIES A | 474,747.92 | 288,237.35 | 705,975.00 | |
| 4299 | 01.401.15327.4299 | OPER TSF TO DEBT SVC-2013 BORROWING | 1,703,734.17 | | 0.00 | |
| 4299 | 01.401.15328.4299 | OPER TSF TO DEBT SVC-2014 BORROWING | | | 1,300,000.00 | |
| | | TOTAL INTEREST & DEBT SERVICE | 24,706,046.74 | \$ 19,026,389.53 | \$ 31,713,139.50 | |
| | | | | | | |
| 4299 | 01.401.13090.4299 | CONTINGENCY | 1,000,000.00 | | 100,000.00 | |
| 4299 | 01.401.16090.4299 | UNENCUMBERED EXPENSES PRIOR YEAR OBLIGATIONS | 4,000,000.00 | 503,670.22 | 6,798,656.45 | |
| 4299 | 01.401.16270.4299 | COURT AWARDS | 17,200,000.00 | 392,929.19 | 22,200,000.00 | |
| 4299 | 01.401.17020.4299 | VETERAN'S ORGANIZATION | 100.00 | | 100.00 | |
| 4299 | 01.401.17060.4299 | TRIPP PARK COMMUNITY CENTER | 5,000.00 | 5,000.00 | - | |
| | | TOTAL UNPAID BILLS / COURT AWARDS / MISC | \$ 22,205,100.00 | \$ 901,599.41 | \$ 29,098,756.45 | |
| | | | | | | |
| | | TOTAL NON-DEPARTMENTAL EXPENDITURES | \$ 47,017,446.74 | \$ 20,014,165.00 | \$ 60,882,195.95 | |
| | | | | | | |

| | | | | | | |
|--|-----------------------|---------------------------------|-------------------|----------------------|-------------------|--|
| | CITY OF SCRANTON | | | | | |
| | 2014 OPERATING BUDGET | | | | | |
| | BUDGETED EXPENDITURES | | | | | |
| | GENERAL FUND | | | | | |
| | | | | | | |
| | | | 2013 | 2013 | 2014 | |
| | Account Number | Account Description | Operating Budget | (Through 09/30/2013) | Operating Budget | |
| | | TOTAL GENERAL FUND EXPENDITURES | \$ 109,392,607.63 | \$ 59,125,749.68 | \$ 130,195,162.85 | |
| | | | | | | |

GRA Consulting

November 5, 2013

Ms. Gina E. McAndrew, Esquire
Acting 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
2014 Budgetary Analysis, Self-Insurance Renewal Application

Dear Stuart:

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, 2013. 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.

Due to the ongoing data transition between PA Claims and PMA, loss experience as of August 31, 2013 is not currently available. As such, we will base our calendar year 2014 projections upon the most recent reserve study which utilized loss experience as of August 31, 2012 and was dated October 10, 2012.

The attached Table A outlines the projected annual expenditures for calendar year 2014. The Risk Management staff of the City has provided estimates of the expense provisions should as items 2 through 4, and we have updated the claims liability for expected payments to be made between January 1, 2014 and December 31, 2014 based upon the following adjustments to the 2012 Reserve Study.

1. Exhibit 1, Sheet 2 – Summary of Historical Exposure. The number of employees and their respective payroll has been updated as follows:
 - a. 2012 - final actual results,
 - b. 2013 – current budgetary estimates of year ending results, and
 - c. 2014 – preliminary projected figures.
2. Exhibit 3 – Estimates of Limited Ultimate Losses. The payroll displayed in Column (K) for Accident Periods 2012 through 2014 has been updated based upon the current figures of Exhibit 1, Sheet 2. The forecasted ultimate losses for 2013 and 2014 are based upon trending the selected loss rate for 2012 of \$17.50

- per hundred of payroll forward one or two years based upon annual loss trend of 6.0% per year and an annual wage trend of 2.5% per year.
3. Exhibit 5 – the anticipated losses & allocated loss adjustment expenses to be paid in the upcoming 12 months (calendar year 2012). The unlimited ultimate loss estimates in Column (B) have been updated for Accident Years 2012 – 2014 based upon the revised projections from Exhibit 3. The underlying paid loss development factors of the City/Bureau have been used to project the percentage of losses expected to be paid by accident year as of December 31, 2013 and then again twelve months later, as of December 31, 2014. The difference would be the amount of loss and allocated claims expense expected to be paid by accident year between January 1, 2014 and December 31, 2014. The totals in Column (G) are then transferred to Table A, item 1.

This year's budgetary analysis utilizes for the first time a range of reasonableness about the estimated claims payouts expected for calendar year 2014. The reasoning for this approach is as follows. For the past few reserve studies, the amounts projected to be paid during the upcoming forecast period have been conservative to the tune of 15 – 25% per year. We believe there are two predominant factors influencing this over-estimation.

1. The Bureau has taken the position that the projected ultimate losses used within Exhibit 5 should be unlimited, that is, reflective of no anticipated reinsurance recoveries on large losses. From a review of the past three Reserve Studies completed for the City, the difference between the unlimited ultimate loss projections (Exhibit 2, Sheet 1) and those of the allowable ultimate loss projections (Exhibit 2, Sheet 3) have averaged 11%. Allowable has been defined by the Bureau as reinsurance placed with a reputable reinsurer carrying at least an A+ credit rating. The annual differences are as follows:

| | <u>Unlimited</u> | <u>Allowable</u> | <u>Difference</u> |
|---------|------------------|------------------|-------------------|
| 8.31.10 | \$103,191,503 | \$94,013,130 | +10.0% |
| 8.31.11 | \$100,887,089 | \$87,293,069 | +15.6% |
| 8.31.12 | \$100,392,252 | \$92,815,471 | +8.2% |

This approach may have been fine during the early to mid - 1990's when reinsurance was placed with various non-performing carriers (Frontier, Gen Re/Pappy Plan) but the quality of current reinsurance placements cannot be called into question.

2. Secondly, the paid loss development factors utilized within Exhibit 5 to project future payouts are overstated. Due to the influence of the City's previous and highly successful buyout program of older, open claims, it was anticipated that any estimate based solely upon paid losses could overstate the true underlying ultimate losses by program period. We negate this potential overstatement somewhat within Exhibit 2 – the projection of ultimate losses by accident year, by weighting the results of the estimated ultimate losses based upon a paid loss development method by 40% with those of the incurred or reported loss development method by 60%. Exhibit 5 has no weighting employed because it is

based solely upon paid loss development factors. While no actuarial work has been employed to specifically estimate this potential overstatement percentage, a cursory look at how the City's own factors compare to those of the Bureau for other public entities within the Commonwealth suggests that another 15% would not be unreasonable. A further complicating matter is that the City has now hired its third TPA within the past 4 years and its fourth within the past 6. Differences in claims administrative practices amongst the various TPAs will also influence the final selected development factors.

The good news for prospective forecasts is that the self-insured workers' compensation program for the City has been relatively stable over the past few years. To the extent that new claims arise, older claims settle and payments continue to be made. This is supported by the narrow range of estimates of the total discounted outstanding losses of Exhibit 4 from prior reserve Studies:

| | |
|-----------------|-----------------------------------|
| August 31, 2010 | \$20.6Mil, discount rate of 4.00% |
| August 31, 2011 | \$21.2Mil, discount rate of 3.75% |
| August 31, 2012 | \$21.8Mil, discount rate of 3.00% |

In fact, a case could be made that these are essentially the same estimates it's just that the decline in the discount rate utilized has caused the final reserve value to increase. The quarter point drop between 2010 and 2011 was estimated to be worth \$380,000 while the three-quarter point drop between 2011 and 2012 was estimated to impact the results by over \$1Million. This would put the annual average required discounted reserve around \$21Million overall.

Should you have any questions or need for further clarification; please do not hesitate to contact me at (908) 271-4277. Two originals of this report have been provided.

Sincerely,



Gary R. Abramson, ACAS, MAAA
Consulting Actuary

Attachments

***Projected Annual Expenditure Amounts
Calendar Year 2014***

| <u>Category</u> | <u>Amount</u> |
|--|---------------------------|
| 1. Claims Liability - midpoint of reasonableness range Reasonableness range: \$2,874,422 to \$3,381,696 (Losses & ALAE payments, from Exhibit 5) | \$3,128,069 |
| 2. Claims Administrative Expense (PMA annual services fee) | \$68,750 |
| 3. General Self-Insurance Expenses (Excess Reinsurance, Risk Mgmt Services, Loss Control & Special Assessments) | \$215,094 |
| 4. Trust Operating Expenses (Trust Fund fees including investment, accounting and actuarial services) | <u>\$57,550</u> |
| Total Projected Annual Expenditures (January 1, 2014 through December 31, 2014) | <u><u>\$3,469,463</u></u> |

Projections based upon historical loss experience evaluated as of August 31, 2012 and expense provisions provided by the Risk Management staff of the City, as of November 1, 2013.

The City of Scranton
Summary of Historical Loss Experience
As of August 31, 2012

| Accident Year | Maturity (months) | Number of Claims | | | Paid Losses (Net of Subro) | Reported Losses |
|-------------------|----------------------|------------------|-----------|-----------|-------------------------------|--------------------|
| | | Closed | Open | Total | | |
| 01/01/79-12/31/79 | 404 | 3 | 1 | 4 | \$724,142 | \$769,032 |
| 01/01/80-12/31/80 | 392 | 7 | 3 | 10 | \$2,247,497 | \$2,579,571 |
| 01/01/81-12/31/81 | 380 | 3 | 1 | 4 | \$1,342,097 | \$1,405,005 |
| 01/01/82-12/31/82 | 368 | 7 | 2 | 9 | \$1,521,011 | \$1,806,746 |
| 01/01/83-12/31/83 | 356 | 2 | 2 | 4 | \$1,179,556 | \$1,383,922 |
| 01/01/84-12/31/84 | 344 | 5 | 0 | 5 | \$535,347 | \$535,347 |
| 01/01/85-12/31/85 | 332 | 2 | 0 | 2 | \$7,620 | \$7,620 |
| 01/01/86-12/31/86 | 320 | 0 | 4 | 4 | \$1,863,124 | \$2,389,406 |
| 01/01/87-12/31/87 | 308 | 6 | 4 | 10 | \$2,618,325 | \$3,403,986 |
| 01/01/88-12/31/88 | 296 | 4 | 3 | 7 | \$1,547,988 | \$2,379,391 |
| 01/01/89-12/31/89 | 284 | 9 | 2 | 11 | \$2,733,778 | \$2,997,210 |
| 01/01/90-12/31/90 | 272 | 17 | 3 | 20 | \$2,652,184 | \$3,475,852 |
| 01/01/91-12/31/91 | 260 | 79 | 7 | 86 | \$4,794,455 | \$5,693,816 |
| 01/01/92-12/31/92 | 248 | 127 | 4 | 131 | \$4,849,366 | \$5,311,588 |
| 01/01/93-12/31/93 | 236 | 135 | 5 | 140 | \$7,359,201 | \$8,193,270 |
| 01/01/94-12/31/94 | 224 | 142 | 0 | 142 | \$1,687,229 | \$1,687,229 |
| 01/01/95-12/31/95 | 212 | 171 | 3 | 174 | \$5,456,623 | \$5,624,875 |
| 01/01/96-12/31/96 | 200 | 163 | 4 | 167 | \$3,751,031 | \$4,550,576 |
| 01/01/97-12/31/97 | 188 | 151 | 1 | 152 | \$2,035,813 | \$2,074,168 |
| 01/01/98-12/31/98 | 176 | 131 | 2 | 133 | \$1,850,513 | \$2,132,624 |
| 01/01/99-12/31/99 | 164 | 162 | 0 | 162 | \$2,116,580 | \$2,116,580 |
| 01/01/00-12/31/00 | 152 | 112 | 0 | 112 | \$1,814,755 | \$1,814,755 |
| 01/01/01-12/31/01 | 140 | 126 | 1 | 127 | \$1,569,655 | \$1,574,655 |
| 01/01/02-12/31/02 | 128 | 153 | 5 | 158 | \$6,387,119 | \$7,121,339 |
| 01/01/03-12/31/03 | 116 | 103 | 5 | 108 | \$1,507,999 | \$2,283,090 |
| 01/01/04-12/31/04 | 104 | 106 | 4 | 110 | \$2,512,209 | \$2,833,177 |
| 01/01/05-12/31/05 | 92 | 101 | 4 | 105 | \$1,688,703 | \$1,854,585 |
| 01/01/06-12/31/06 | 80 | 106 | 5 | 111 | \$1,319,335 | \$1,591,211 |
| 01/01/07-12/31/07 | 68 | 119 | 3 | 122 | \$1,039,340 | \$1,092,199 |
| 01/01/08-12/31/08 | 56 | 95 | 8 | 103 | \$1,680,225 | \$2,179,154 |
| 01/01/09-12/31/09 | 44 | 101 | 11 | 112 | \$1,285,286 | \$1,551,901 |
| 01/01/10-12/31/10 | 32 | 100 | 14 | 114 | \$1,262,133 | \$1,848,536 |
| 01/01/11-12/31/11 | 20 | 78 | 13 | 91 | \$856,554 | \$1,593,713 |
| 01/01/12-12/31/12 | 8 | <u>31</u> | <u>24</u> | <u>55</u> | <u>\$211,322</u> | <u>\$456,812</u> |
| Totals | | 2657 | 148 | 2805 | \$76,008,114 | \$88,312,944 |

Source: Pennsylvania Claim Service
Statement of Losses Valued as of: August 31, 2012

Note: Closed claim counts exclude claims closed without payment

The City of Scranton
Summary of Historical Exposure
As of October 1, 2013

| Calendar Year | Number of Employees | Payroll | Average Pay Per EE | Annual Change in Avg Payroll |
|---|------------------------|--------------|-----------------------|------------------------------------|
| 1997 | 571 | \$18,920,100 | \$33,135 | |
| 1998 | 584 | \$18,968,992 | \$32,481 | -2.0% |
| 1999 | 485 | \$19,098,399 | \$39,378 | 21.2% |
| 2000 | 516 | \$22,307,900 | \$43,232 | 9.8% |
| 2001 | 605 | \$24,626,474 | \$40,705 | -5.8% |
| 2002 | 580 | \$21,313,870 | \$36,748 | -9.7% |
| 2003 | 543 | \$16,463,598 | \$30,320 | -17.5% |
| 2004 | 562 | \$20,214,639 | \$35,969 | 18.6% |
| 2005 | 520 | \$17,887,985 | \$34,400 | -4.4% |
| 2006 | 529 | \$17,807,008 | \$33,662 | -2.1% |
| 2007 | 516 | \$18,738,747 | \$36,315 | 7.9% |
| 2008 | 525 | \$19,114,409 | \$36,408 | 0.3% |
| 2009 | 549 | \$18,670,308 | \$34,008 | -6.6% |
| 2010 | 555 | \$24,921,069 | \$44,903 | 32.0% |
| 2011 | 480 | \$24,992,200 | \$52,067 | 16.0% |
| 2012 | 468 | \$22,633,282 | \$48,362 | -7.1% |
| Average Annual Trend in Average Payroll per Employee: | | | | 3.1% |
| 2013 Budgetary | 480 | \$22,809,778 | \$47,520 | -8.7% |
| 2014 Projected | 476 | \$25,809,515 | \$54,222 | 14.1% |

Source: City of Scranton, Department of Business Administration

**The City of Scranton
Workers' Compensation**

Exhibit 3

Estimation of Limited Ultimate Losses

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|--------------------|-------------------------------|-------------------------|--|--------------|----------------------------|----------------------|--------------------------------------|
| Accident Period | Limited Ultimate Losses | Loss Trend Factor | Trended Limited Ultimate Losses | Payroll | Payroll Trend Factor | Adjusted Payroll | Loss Rate per \$100 of Payroll |
| 01/01/02-12/31/02 | \$7,178,887 | 1.791 | \$12,856,293 | \$21,313,870 | 1.280 | \$27,283,556 | \$47.12 |
| 01/01/03-12/31/03 | \$2,255,170 | 1.689 | \$3,810,062 | \$16,463,598 | 1.249 | \$20,560,778 | \$18.53 |
| 01/01/04-12/31/04 | \$3,383,054 | 1.594 | \$5,392,074 | \$20,214,639 | 1.218 | \$24,629,575 | \$21.89 |
| 01/01/05-12/31/05 | \$2,605,624 | 1.504 | \$3,917,896 | \$17,887,985 | 1.189 | \$21,263,193 | \$18.43 |
| 01/01/06-12/31/06 | \$2,254,552 | 1.419 | \$3,198,126 | \$17,807,008 | 1.160 | \$20,650,670 | \$15.49 |
| 01/01/07-12/31/07 | \$1,775,469 | 1.338 | \$2,375,979 | \$18,738,747 | 1.131 | \$21,201,172 | \$11.21 |
| 01/01/08-12/31/08 | \$3,500,656 | 1.262 | \$4,419,497 | \$19,114,409 | 1.104 | \$21,098,731 | \$20.95 |
| 01/01/09-12/31/09 | \$2,948,130 | 1.191 | \$3,511,270 | \$18,670,308 | 1.077 | \$20,105,880 | \$17.46 |
| 01/01/10-12/31/10 | \$3,894,718 | 1.124 | \$4,376,106 | \$24,921,069 | 1.051 | \$26,182,698 | \$16.71 |
| 01/01/11-12/31/11 | \$4,239,141 | 1.060 | \$4,493,490 | \$24,992,200 | 1.025 | \$25,617,005 | \$17.54 |
| Total | \$34,035,402 | | \$48,350,792 | | | \$228,593,257 | \$21.15 |
| Excl Hi & Lo | | | \$33,118,521 | | | \$180,108,529 | \$18.39 |
| Avg Last 5 Yrs | | | \$19,176,341 | | | \$114,205,486 | \$16.79 |
| Avg Last 3 Yrs | | | \$12,380,865 | | | \$71,905,582 | \$17.22 |

| (I) | (J) | (K) | (L) |
|--------------------|--------------------------|--------------|---|
| Accident Period | Selected Loss Rate | Payroll | Forecast Limited Ultimate Losses |
| 01/01/12-12/31/12 | \$17.50 | \$22,633,282 | \$3,960,824 |
| 01/01/13-12/31/13 | \$18.10 | \$22,809,778 | \$4,128,013 |
| 01/01/14-12/31/14 | \$18.72 | \$25,809,515 | \$4,830,387 |

Column(B): Exhibit 2, Sheet 3
Column(C): Based upon a selected annual loss trend of 6.0%
Column(D): Column (B) x Column (C)
Column(E): Exhibit 1, Sheet 2
Column(F): Based upon a selected annual wage trend of 2.5%
Column(G): Column (E) x Column (F)
Column(H): Column (D) / Column (G)
Column(J): Selected average of Column (H), trended for 2013-14
Column(K): Exhibit 1, Sheet 2
Column(L): Column (J) x Column (K)

**Projection of Annual Expenditure Amounts
Calendar Year 2014**

| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|------------------|---------------------------------|--|--|--------------------------------------|---|--|
| Accident Year | Unlimited Ultimate Losses | Accident Year Age (in months) at 12/31/13 | Ultimate Paid Loss Development Factor | Percentage Paid As of 12/31/13 | Percentage of Losses Paid in Upcoming 12 Months | Anticipated Losses & ALAE Paid in Upcoming 12 Months |
| Pre - 1986 | \$8,487,243 | 360 | 1.165 | 85.8% | 1.0% | \$84,872 |
| 1986 | \$2,402,415 | 336 | 1.172 | 85.3% | 1.0% | \$24,024 |
| 1987 | \$3,419,433 | 324 | 1.185 | 84.4% | 0.9% | \$32,001 |
| 1988 | \$2,262,527 | 312 | 1.198 | 83.5% | 0.9% | \$20,714 |
| 1989 | \$3,251,471 | 300 | 1.212 | 82.5% | 1.0% | \$31,345 |
| 1990 | \$3,532,989 | 288 | 1.226 | 81.6% | 0.9% | \$33,281 |
| 1991 | \$6,048,646 | 276 | 1.241 | 80.6% | 1.0% | \$59,621 |
| 1992 | \$5,872,559 | 264 | 1.256 | 79.6% | 1.0% | \$56,503 |
| 1993 | \$9,063,759 | 252 | 1.272 | 78.6% | 1.0% | \$90,755 |
| 1994 | \$1,972,013 | 240 | 1.288 | 77.6% | 1.0% | \$19,255 |
| 1995 | \$6,546,938 | 228 | 1.305 | 76.6% | 1.0% | \$67,476 |
| 1996 | \$4,992,754 | 216 | 1.325 | 75.5% | 1.1% | \$55,999 |
| 1997 | \$2,481,538 | 204 | 1.347 | 74.3% | 1.2% | \$30,388 |
| 1998 | \$2,448,974 | 192 | 1.371 | 72.9% | 1.3% | \$32,859 |
| 1999 | \$2,628,559 | 180 | 1.400 | 71.4% | 1.5% | \$38,790 |
| 2000 | \$2,293,966 | 168 | 1.432 | 69.8% | 1.6% | \$37,386 |
| 2001 | \$2,028,806 | 156 | 1.471 | 68.0% | 1.8% | \$36,678 |
| 2002 | \$8,947,631 | 144 | 1.515 | 66.0% | 2.0% | \$180,307 |
| 2003 | \$2,592,257 | 132 | 1.569 | 63.7% | 2.3% | \$58,531 |
| 2004 | \$3,768,343 | 120 | 1.634 | 61.2% | 2.5% | \$95,880 |
| 2005 | \$2,605,624 | 108 | 1.715 | 58.3% | 2.9% | \$75,167 |
| 2006 | \$2,254,552 | 96 | 1.818 | 55.0% | 3.3% | \$74,234 |
| 2007 | \$1,775,469 | 84 | 1.952 | 51.2% | 3.8% | \$67,203 |
| 2008 | \$3,500,656 | 72 | 2.135 | 46.8% | 4.4% | \$153,476 |
| 2009 | \$2,948,130 | 60 | 2.397 | 41.7% | 5.1% | \$150,883 |
| 2010 | \$3,894,718 | 48 | 2.801 | 35.7% | 6.0% | \$234,446 |
| 2011 | \$4,239,141 | 36 | 3.499 | 28.6% | 7.1% | \$301,953 |
| 2012 | \$3,960,824 | 24 | 4.966 | 20.1% | 8.4% | \$334,290 |
| 2013 | \$4,128,013 | 12 | 9.734 | 10.3% | 9.9% | \$407,116 |
| 2014 | <u>\$4,830,387</u> | 0 | N/A | 0.0% | 10.3% | <u>\$496,261</u> |
| Totals | \$119,180,338 | | | | | \$3,381,696 |

Column (B): Exhibit 2, Sheet 1 or Exhibit 3 for Accident Year 2012, 2013 and 2014

Column (D): Appendix A, Sheet 5

Column (E): 1/Column (D)

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

Pre-1986 based upon factors from Appendix A, Sheet 3, 1 year prior

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

\$2,874,442 @ 85%
\$3,128,069 Midpoint