City of Scranton
2018 Estimated Cash Flows

	1st Qtr Actual	2nd Qtr Actual	3rd Qtr Actual	4th Qtr Estimated	2018 Total
Cash Beginning of Month	**839,891**	**8,178,050**	**11,794,466**	**7,627,950**	
Surplus Deficit	8,886,340	8,005,910	-187,613	-16,201,790	
Other Financing Sources/(Uses)	8,992,484	-4,389,494	-4,228,902	-362,285	
Increase/(Decrease) in Payables	-1,540,665	0	250,000	900,000	
(Increase)/Decrease in Construction Fund	0	0	0	0	
(Increase)/Decrease in Escrow	0	0	0	0	
(Increase)/Decrease in FNCB Sewer	0	0	0	0	
Other Balance Sheet Items Affecting Cash	-9,000,000	0	0	9,000,000	
Cash End of Month	**8,178,050**	**11,794,466**	**7,627,950**	**963,876**	
Revenues	26,783,449	28,188,443	19,115,138	20,845,765	94,932,795
Total Revenues	**26,783,449**	**28,188,443**	**19,115,138**	**20,845,765**	**94,932,795**
Expenditures	17,450,530	18,950,965	15,906,198	31,907,076	84,214,768
Debt Service	446,579	1,231,569	3,396,553	5,140,478	10,215,180
Total Expenditures	**17,897,108**	**20,182,534**	**19,302,751**	**37,047,555**	**94,429,948**
Surplus/(Deficit)	**8,886,340**	**8,005,910**	**-187,613**	**-16,201,790**	**502,847**
Other Financing Sources/(Uses)					
TRAN	8,992,484	-4,389,494	-4,229,902	-362,285	10,802
Debt Proceeds	0	0	1,000	0	1,000
Debt Defeasance	0	0	0	0	0
Net Other Financing Sources/(Uses)	**8,992,484**	**-4,389,494**	**-4,228,902**	**-362,285**	**11,802**
AP Current Year at Prior Quarter	-1,690,665	-150,000	-150,000	-400,000	
AP Current Year at Current Quarter	-150,000	-150,000	-400,000	-1,300,000	
Change in AP Balance	-1,540,665	0	250,000	900,000	
Construction Fund	313,914	313,914	313,914	313,914	
Construction Fund	313,914	313,914	313,914	313,914	
Change in Construction Fund Balance	0	0	0	0	
Escrow Balance Prior Quarter	4,625,316	4,625,316	4,625,316	4,625,316	
Escrow Balance Current Quarter	4,625,316	4,625,316	4,625,316	4,625,316	
Change in Escrow Balance	0	0	0	0	
CASH-2018 SETTLEMENT FUND Prior Quarter	3,320	3,320	3,320	3,320	
CASH-2018 SETTLEMENT FUND Current Quarter	3,320	3,320	3,320	3,320	
Change in Balance	0	0	0	0	
CASH - FNCB SEWER PROC CLEARING	25,844,919	25,844,919	25,844,919	25,844,919	
CASH - FNCB SEWER PROC CLEARING	25,844,919	25,844,919	25,844,919	25,844,919	
Change in Balance	0	0	0	0	

City of Scranton
2018 Estimated Cash Flows

	January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	2018 Total
Cash Beginning of Month	**3,677,711**	**3,059,591**	**6,542,674**	**11,015,870**	**13,603,355**	**16,595,753**	**14,632,286**	**12,460,239**	**12,738,580**	**10,465,770**	**6,471,553**	**8,078,263**	
Surplus Deficit	-2,827,456	6,612,533	5,101,263	3,196,801	6,382,110	-1,573,001	-1,688,949	3,544,563	-2,043,228	-3,881,933	1,456,710	-13,776,567	
Other Financing Sources/(Uses)	12,750,000	-3,129,449	-628,067	-609,316	-3,389,712	-390,466	-483,098	-3,266,223	-479,582	-362,285	0	0	
Increase/(Decrease) in Payables	-1,540,665	0	0	0	0	0	0	0	250,000	250,000	150,000	500,000	
(Increase)/Decrease in Construction Fund	0	0	0	0	0	0	0	0	0	0	0	0	
(Increase)/Decrease in Escrow	0	0	0	0	0	0	0	0	0	0	0	0	
(Increase)/Decrease in FNCB Sewer	0	0	0	0	0	0	0	0	0	0	0	0	
Other Balance Sheet Items Affecting Cash	-9,000,000	0	0	0	0	0	0	0	0	0	0	9,000,000	
Cash End of Month	**3,059,591**	**6,542,674**	**11,015,870**	**13,603,355**	**16,595,753**	**14,632,286**	**12,460,239**	**12,738,580**	**10,465,770**	**6,471,553**	**8,078,263**	**3,801,696**	
Revenues	1,871,859	11,932,167	12,979,422	9,844,729	13,968,719	4,374,995	3,248,794	8,959,579	6,906,765	3,195,102	13,342,355	4,308,308	94,932,795
Total Revenues	**1,871,859**	**11,932,167**	**12,979,422**	**9,844,729**	**13,968,719**	**4,374,995**	**3,248,794**	**8,959,579**	**6,906,765**	**3,195,102**	**13,342,355**	**4,308,308**	**94,932,795**
Expenditures	4,692,433	5,312,753	7,445,344	6,641,047	6,368,803	5,941,115	4,930,861	5,208,559	5,766,778	7,070,153	6,758,930	18,077,993	84,214,768
Debt Service	6,882	6,882	432,815	6,882	1,217,805	6,882	6,882	206,456	3,183,215	6,882	5,126,715	6,882	10,215,180
Total Expenditures	**4,699,315**	**5,319,635**	**7,878,159**	**6,647,929**	**7,586,609**	**5,947,996**	**4,937,743**	**5,415,016**	**8,949,993**	**7,077,035**	**11,885,645**	**18,084,875**	**94,429,948**
Surplus/(Deficit)	**-2,827,456**	**6,612,533**	**5,101,263**	**3,196,801**	**6,382,110**	**-1,573,001**	**-1,688,949**	**3,544,563**	**-2,043,228**	**-3,881,933**	**1,456,710**	**-13,776,567**	**502,847**
Other Financing Sources/(Uses)													
TRAN	12,750,000	-3,129,449	-628,067	-609,316	-3,389,712	-390,466	-483,098	-3,266,223	-480,582	-362,285	0	0	10,802
Bond Proceeds	0	0	0	0	0	0	0	0	1,000	0	0	0	1,000
Debt Defeasance	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources/(Uses)	**12,750,000**	**-3,129,449**	**-628,067**	**-609,316**	**-3,389,712**	**-390,466**	**-483,098**	**-3,266,223**	**-479,582**	**-362,285**	**0**	**0**	**11,802**
AP Current Year at Prior Month	(1,690,665)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(400,000)	(650,000)	(800,000)	
AP Current Year at Current Month	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(400,000)	(650,000)	(800,000)	(1,300,000)	
Change in AP Balance	(1,540,665)	-	-	-	-	-	-	-	250,000	250,000	150,000	500,000	
Construction Fund	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	
Construction Fund	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	
Change in Construction Fund Balance	0	0	0	0	0	0	0	0	0	0	0	0	
Escrow Balance Prior Month	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	
Escrow Balance Current Month	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	
Change in Escrow Balance	0	0	0	0	0	0	0	0	0	0	0	0	
CASH-2018 SETTLEMENT FUND Prior Month	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	
CASH-2018 SETTLEMENT FUND Current Month	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	
Change in Balance	0	0	0	0	0	0	0	0	0	0	0	0	
CASH - FNCB SEWER PROC CLEARING	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	
CASH - FNCB SEWER PROC CLEARING	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	25,844,919	
Change in Balance	0	0	0	0	0	0	0	0	0	0	0	0	

City of Scranton
General Fund

Revenue Category	2018 Budget	January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	2018 Total	Act - Bud Variance
Real Estate Taxes	$33,827,803	$0	$6,004,000	$11,383,494	$5,725,695	$2,825,559	$1,898,543	$1,648,577	$620,224	$1,665,357	$499,690	$1,161,702	$394,964	$33,827,803	$0
Refuse Revenues	7,662,500	164,666	6,640	168,086	2,018,913	2,167,060	401,160	203,803	217,000	357,095	221,119	230,689	1,515,269	$7,671,500	$9,000
Real Estate Transfer Tax	3,376,000	0	576,287	86,780	343,321	321,065	186,830	196,912	243,054	315,902	611,918	226,916	267,016	$3,376,000	$0
Earned Income Tax	28,107,219	842,754	5,215,749	1,046,779	1,015,527	5,649,520	650,776	805,163	5,443,704	800,970	804,673	5,133,939	697,665	$28,107,219	$0
Mercantile/Business Privlege Tax	3,185,250	0	2,694	5,957	365,170	1,394,516	207,962	52,516	155,364	274,252	22,236	677,103	27,482	$3,185,250	$0
LST	4,810,000	0	222	515	152,288	1,201,891	654,802	39,429	1,657,996	108,889	23,767	255,055	715,146	$4,810,000	$0
Amusement Tax	385,000	0	0	0	0	0	0	0	42,424	0	503	340,759	1,315	$385,000	$0
Utility Tax	75,000	0	0	0	0	0	0	0	0	0	75,000	0	0	$75,000	$0
Penalties & Interest	168,092	2,339	0	9,318	15,800	14,982	27,765	15,156	39,280	22,115	6,141	9,276	5,918	$168,092	$0
Licenses & Permits	1,906,004	293,663	82,735	37,782	79,846	204,056	76,040	139,408	324,133	102,233	195,058	259,330	111,720	$1,906,004	$0
Fines, Forfeits & Violations	360,850	27,531	26,563	30,906	37,164	33,891	44,300	24,732	18,975	26,536	24,839	26,435	38,980	$360,850	$0
Interest Earnings	30,000	795	900	851	1,154	5,499	2,050	5,400	3,273	1,465	7,754	857	0	$30,000	$0
Rents & Concessions	5,000	455	0	455	455	455	455	455	455	455	455	455	455	$5,000	$0
Intergovernmental Reimbursements	3,957,646	0	0	134,189	14,939	60,842	109,223	0	67,501	3,187,268	383,685	0	0	$3,957,646	$0
In Lieu of Taxes	250,000	0	0	0	0	0	57,101	2,090	0	5,544	462	0	184,802	$250,000	$0
Departmental Earnings	469,625	51,423	3,753	39,571	56,050	30,835	27,319	21,083	39,608	51,869	28,975	109,210	9,929	$469,625	$0
User Fees	49,500	4,932	3,741	6,050	7,110	4,483	3,320	2,309	3,472	3,539	3,290	4,316	2,938	$49,500	$0
MBROs	50,000	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	$50,000	$0
Miscellaneous Revenues	1,064,800	479,134	4,718	24,525	7,132	49,898	23,182	87,596	78,949	-20,891	281,371	49,169	18	$1,064,800	$0
Interfund Transfers	5,183,505	0	0	0	0	0	0	0	0	0	0	4,852,979	330,526	$5,183,505	$0
Total Revenues	**$94,923,795**	**$1,871,859**	**$11,932,167**	**$12,979,422**	**$9,844,729**	**$13,968,719**	**$4,374,995**	**$3,248,794**	**$8,959,579**	**$6,906,765**	**$3,195,102**	**$13,342,355**	**$4,308,308**	**$94,932,795**	**$9,000**
Tax Anticipation Notes	$12,750,000	$12,750,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$12,750,000	0
2018 Bond Issue Proceeds	1,000	0	0	0	0	0	0	0	0	1,000	0	0	0	1,000	0
Total Revenues	**$ 107,674,795**	**$ 14,621,859**	**$ 11,932,167**	**$ 12,979,422**	**$ 9,844,729**	**$ 13,968,719**	**$ 4,374,995**	**$ 3,248,794**	**$ 8,959,579**	**$ 6,907,765**	**$ 3,195,102**	**$ 13,342,355**	**$ 4,308,308**	**$ 107,683,795**	**$ 9,000**
	$ 107,674,795														

Expenditure Category	2018 Budget	January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	2018 Total	Act - Bud Variance
Employee Expenses															
Direct Compensation	$32,505,165	$2,497,773	$2,450,258	$2,565,498	$2,395,865	$2,356,581	$3,672,786	$2,704,415	$2,549,500	$2,421,372	$2,440,523	$2,586,208	$3,864,386	$32,505,165	$0
Health Insurance	16,888,127	957,011	1,919,867	1,437,337	1,518,261	1,501,403	1,424,191	1,379,729	1,430,723	1,932,255	1,221,424	1,376,729	789,199	16,888,127	$0
Workers' Compensation	3,743,432	0	0	1,215,432	1,207,908	1,221,101	0	-20,717	0	0	0	0	119,707	3,743,432	$0
Pension	13,903,860	0	24,480	22,363	27,015	22,924	26,444	25,116	24,316	31,201	2,643,759	28,713	11,027,528	13,903,860	$0
Other Employee Expenses	953,330	131,219	21,120	107,588	15,845	200,423	9,370	28,483	138,505	21,838	114,222	53,733	110,984	953,330	$0
Total Employee Expenditure	**$67,993,915**	**$3,586,003**	**$4,415,725**	**$5,348,219**	**$5,164,894**	**$5,302,433**	**$5,132,790**	**$4,117,026**	**$4,143,045**	**$4,406,665**	**$6,419,928**	**$4,045,383**	**$15,911,804**	**$67,993,915**	$0
Other Departmental Expenditures															
Professional Services	$1,080,000	$116,365	$22,364	$98,326	$64,647	$100,693	$112,931	$46,455	$197,602	$40,199	$88,192	$41,838	$150,388	$1,080,000	$0
Gas, Oil, Lubricants, Vehicle Repair	620,000	18,030	50,529	64,856	46,941	45,127	39,349	83,083	56,173	48,336	48,014	58,259	61,304	620,000	0
Landfill	1,271,435	65,954	75,965	103,297	108,677	103,607	138,574	108,110	132,558	102,588	96,962	123,703	111,439	1,271,435	0
Capital Expenditures	3,981,250	21,692	305,959	51,594	14,958	141,522	146,342	88,262	169,305	417,276	3,870	1,375,309	1,245,162	3,981,250	0
Liability/Casualty Insurance	1,371,000	167	5,065	1,179,077	3,357	10,936	11,201	7,919	3,679	50,054	99,037	-4,180	4,689	1,371,000	0
Utilities	1,337,500	8,699	167,765	126,136	122,957	96,352	105,462	107,165	270,418	74,727	107,405	65,242	85,172	1,337,500	0
All Other Departmental Expenditures	2,366,092	133,271	194,356	119,907	606,161	158,026	144,726	210,766	112,076	112,362	117,226	166,804	290,410	2,366,092	0
Total Other Departmental Expenditures	**$12,027,276**	**$364,178**	**$822,003**	**$1,743,193**	**$967,698**	**$656,263**	**$698,585**	**$651,760**	**$941,812**	**$845,542**	**$560,704**	**$1,826,974**	**$1,948,563**	**$12,027,276**	**$0**
Nondepartmental Expenses															
Interest & Debt Exc Tans	$10,215,180	$6,882	$6,882	$432,815	$6,882	$1,217,805	$6,882	$6,882	$206,456	$3,183,215	$6,882	$5,126,715	$6,882	$10,215,180	$0
Interest & Debt Leases	1,407,802	948	948	59,648	948	167,831	948	948	28,453	438,694	948	706,537	948	1,407,802	0
State Loan Repayment	100,000	0	0	0	0	100,000	0	0	0	0	0	0	0	100,000	0
Court Awards	350,000	235,642	0	0	0	0	19,760	0	0	0	2,062	92,536	0	350,000	0
Contingency	750,799	62,567	62,567	62,567	62,567	62,567	62,567	62,567	62,567	62,567	62,567	62,567	62,567	750,799	0
OPEB Trust	150,000	0	0	0	0	0	0	0	0	0	0	0	150,000	150,000	0
Accrual for prior year expenditures	550,000	0	1,627	77,100	433,372	27,584	1,828	7,244	1,244	0	0	0	0	550,000	0
Other Operating Expense	884,976	443,095	9,883	154,617	11,567	52,126	24,636	91,316	31,440	13,309	23,944	24,933	4,110	884,976	0
Non Departmental Expenditure	**$14,408,757**	**$749,133**	**$81,907**	**$786,747**	**$515,337**	**$1,627,913**	**$116,621**	**$168,957**	**$330,160**	**$3,697,785**	**$96,403**	**$6,013,288**	**$224,507**	**$14,408,757**	**$0**
Total Expenditures	**$94,429,948**	**$4,699,315**	**$5,319,635**	**$7,878,159**	**$6,647,929**	**$7,586,609**	**$5,947,996**	**$4,937,743**	**$5,415,016**	**$8,949,993**	**$7,077,035**	**$11,885,645**	**$18,084,875**	**$94,429,948**	**$0**
TAN Repayment	13,244,850	505,652	3,129,449	628,067	609,316	3,389,712	390,466	483,098	3,266,223	480,582	362,285	0	0	13,244,850	0
Debt Defeasance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	**$107,674,798**	**$5,204,967**	**$8,449,084**	**$8,506,226**	**$7,257,245**	**$10,976,321**	**$6,338,462**	**$5,420,841**	**$8,681,238**	**$9,430,575**	**$7,439,320**	**$11,885,645**	**$18,084,875**	**$107,674,798**	**$0**
	107674797.8														
	$0														

	Budget	January	February	March	April	May	June	July	August	September	October	November	December	Total
Before TANS/Unfunded Debt	$ 493,847	$ (2,827,456)	$ 6,612,533	$ 5,101,263	$ 3,196,801	$ 6,382,110	$ (1,573,001)	$ (1,688,949)	$ 3,544,563	$ (2,043,228)	$ (3,881,933)	$ 1,456,710	$ (13,776,567)	$ 502,847
Surplus/(Deficit)	**$ (3)**	**$ 9,416,892**	**$ 3,483,084**	**$ 4,473,196**	**$ 2,587,485**	**$ 2,992,398**	**$ (1,963,467)**	**$ (2,172,046)**	**$ 278,341**	**$ (2,522,810)**	**$ (4,244,217)**	**$ 1,456,710**	**$ (13,776,567)**	**$ 8,997**
Cash Beginning of Month		**3,677,711**	**2,553,938**	**6,037,022**	**10,510,218**	**13,097,702**	**16,090,100**	**14,126,633**	**11,954,587**	**12,232,928**	**9,960,118**	**5,965,900**	**7,572,611**	
Surplus Deficit		9,416,892	3,483,084	4,473,196	2,587,485	2,992,398	(1,963,467)	(2,172,046)	278,341	(2,522,810)	(4,244,217)	1,456,710	(13,776,567)	
Increase/(Decrease) in Payables		(1,540,665)	0	0	0	0	0	0	0	250,000	250,000	150,000	500,000	
(Increase)/Decrease in Construction Fund		0	0	0	0	0	0	0	0	0	0	0	0	
(Increase)/Decrease in Escrow		0	0	0	0	0	0	0	0	0	0	0	0	
(Increase)/Decrease in FNCB Sewer		0	0	0	0	0	0	0	0	0	0	0	0	
Other Balance Sheet Items Affecting Cash		(9,000,000)	0	0	0	0	0	0	0	0	0	0	9,000,000	
Cash End of Month		**2,553,938**	**6,037,022**	**10,510,218**	**13,097,702**	**16,090,100**	**14,126,633**	**11,954,587**	**12,232,928**	**9,960,118**	**5,965,900**	**7,572,611**	**3,296,043**	
Accounts Payable Current Year at Prior Month		**(1,690,665)**	**(150,000)**	**(150,000)**	**(150,000)**	**(150,000)**	**(150,000)**	**(150,000)**	**(150,000)**	**(150,000)**	**(400,000)**	**(650,000)**	**(800,000)**	
Accounts Payable Current Year at Current Month		**(150,000)**	**(150,000)**	**(150,000)**	**(150,000)**	**(150,000)**	**(150,000)**	**(150,000)**	**(150,000)**	**(400,000)**	**(650,000)**	**(800,000)**	**(1,300,000)**	
Change in Accounts Payable Balance		(1,540,665)	-	-	-	-	-	-	-	250,000	250,000	150,000	500,000	
Construction Fund		313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	
Construction Fund		313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	313,914	
Change in Construction Fund Balance		0	0	0	0	0	0	0	0	0	0	0	0	
Escrow Balance Prior Month		4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	
Escrow Balance Current Month		4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	4,625,316	
Change in Escrow Balance		0	0	0	0	0	0	0	0	0	0	0	0	