

AGENDA
REGULAR MEETING OF COUNCIL
April 22, 2019
6:00 PM

1. ROLL CALL
2. READING OF MINUTES
3. REPORTS & COMMUNICATIONS FROM MAYOR & HEADS OF DEPARTMENTS AND INTERESTED PARTIES AND CITY CLERK'S NOTES
 - 3.A MINUTES OF THE HISTORIC ARCHITECTURE REVIEW BOARD MEETING HELD FEBRUARY 21, 2019.

[HARB Meeting Minutes 2-21-19.pdf](#)
 - 3.B CONTROLLER'S REPORT FOR MONTH ENDING MARCH 31, 2019.

[Controller's Report 03-31-19.pdf](#)
 - 3.C MINUTES OF THE SCRANTON FIREFIGHTERS PENSION COMMISSION MEETING HELD MARCH 20, 2019.

[Scranton Firefighters Pension Commission Meeting 03-20-19.pdf](#)
 - 3.D MINUTES OF THE NON-UNIFORM MUNICIPAL PENSION BOARD MEETING HELD MARCH 20, 2019.

[Non-Uniform Municipal Pension Board Minutes 03-20-19.pdf](#)
 - 3.E MINUTES OF THE SCRANTON POLICE PENSION COMMISSION MEETING HELD MARCH 20, 2019.

[Scranton Police Pension Commission Meeting 03-20-19.pdf](#)

- 3.F MINUTES OF THE COMPOSITE PENSION BOARD MEETING HELD MARCH 20, 2019.

[Composite Pension Board Minutes 3-20-19.pdf](#)

- 3.G AGENDA FOR THE NON-UNIFORM MUNICIPAL PENSION BOARD MEETING HELD APRIL 17, 2019.

[Agenda for Non-Uniform Municipal Pension Board 04-17-19.pdf](#)

- 3.H TAX ASSESSOR'S RESULTS REPORT FOR HEARING DATE HELD APRIL 10, 2019.

[Tax Assessor's Results Report for 4-10-19.pdf](#)

- 3.I AGENDA FOR THE CITY PLANNING COMMISSION MEETING TO BE HELD APRIL 24, 2019.

[Agenda for City Planning Commission Meeting 04-24-19.pdf](#)

4. CITIZENS PARTICIPATION

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

5.A MOTIONS

- 5.B FOR INTRODUCTION - A RESOLUTION - AUTHORIZING THE MAYOR AND OTHER APPROPRIATE CITY OFFICIALS TO EXECUTE AND ENTER INTO A CONTRACT WITH KOHANSKI & COMPANY, PC TO PROVIDE THE CITY OF SCRANTON INDEPENDENT POST AUDIT FOR FISCAL YEARS ENDING

DECEMBER 31, 2018, DECEMBER 31, 2019, DECEMBER 31, 2020 AND DECEMBER 31, 2021.

[Resolution-2019 Contract Kohanski & Company, PC-Independent Post Audit - 2018-2021.pdf](#)

- 5.C FOR INTRODUCTION – A RESOLUTION – APPROVING THE FINANCING BY THE SCRANTON-LACKAWANNA HEALTH AND WELFARE AUTHORITY OF CERTAIN CAPITAL PROJECTS FOR THE BENEFIT OF MARYWOOD UNIVERSITY, A PENNSYLVANIA NOT-FOR-PROFIT CORPORATION; DECLARING THAT IT IS DESIRABLE FOR THE HEALTH, SAFETY AND WELFARE OF THE PEOPLE OF THE CITY OF SCRANTON, LACKAWANNA COUNTY, PENNSYLVANIA, AND THE AREA SERVED BY MARYWOOD UNIVERSITY TO HAVE THE PROJECT PROVIDED BY AND FINANCED THROUGH THE AUTHORITY; DESIGNATING THE MAYOR OF THE CITY, OR, IN THE MAYOR’S ABSENCE, THE PRESIDENT OR VICE PRESIDENT OF THE CITY COUNCIL, AS THE PERSON TO ACT ON BEHALF OF THE CITY COUNCIL AS THE “APPLICABLE ELECTED REPRESENTATIVE” WITHIN THE MEANING OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED; AUTHORIZING SUCH MAYOR OF THE CITY OR THE PRESIDENT OR VICE PRESIDENT OF THE CITY COUNCIL OF THE CITY TO TAKE CERTAIN ACTIONS ON BEHALF OF THE CITY COUNCIL OF THE CITY AS SUCH “APPLICABLE ELECTED REPRESENTATIVE”; AND AUTHORIZING OTHER NECESSARY AND APPROPRIATE ACTION.

[Resolution-2019 SLHW Financing for Marywood University Projects.pdf](#)

6. CONSIDERATION OF ORDINANCES - READING BY TITLE

- 6.A NO BUSINESS AT THIS TIME.

7. FINAL READING OF RESOLUTIONS AND ORDINANCES

7.A NO BUSINESS AT THIS TIME.

8. ADJOURNMENT



RECEIVED

APR 12 2019

HISTORIC ARCHITECTURE REVIEW BOARD

OFFICE OF CITY
COUNCIL/CITY CLERK

P E N N S Y L V A N I A

CITY HALL • 340 NORTH WASHINGTON AVE., 4th FL. • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4105

February: 21, 2019 Board Meeting

5:30p.m.

Approved Minutes

I. Roll Call

Present:, Lee Borthwick,, Nell O'Boyle,, Jennifer Davis, Richard Leonori, Mike Muller,

Solicitor: Tim Corbett

Absent: William "Bill" Lesniak, Katie Gilmartin, Katherine Kearney

II. Review of Minutes

Nell O'Boyle made a motion to approve the minutes of January 10, 2019, Jennifer Davis seconded; all in favor.

III. Review of Application(s) for Certificates of Appropriateness

Although no official applications were reviewed, Solicitor Corbett confirmed with the Board regarding the merits of a request by the Radisson regarding whether the signage change they were proposing needed to be reviewed by HARB. After discussion with the Board it was determined that the Radisson did not need to go through HARB for the signage change.

IV. Topics of Discussion

A. "Historic Downtown Scranton"

A letter to be drafted by Solicitor Corbett and Chairman Leonori regarding the recommendation, by HARB, to institute a larger historic district footprint in downtown Scranton to be submitted to City Council.. A decision was also made that the letter would be signed by all HARB members and that it would be positive to include and/or request letters of support from downtown businesses and developers to be submitted to Council as well. Chairman Leonori said he would work with Solicitor Corbett to draft language that the letters of support could include because often people ask for language or ideas regarding support letters.

Discussed as a reminder while moving forward that there was information and data gathered when this was first discussed by HARB over a year ago and may prove useful as this project moves forward.

B. ONGOING - Reappointments and Term Limitations

With the passing of Pete Cupple, his position needs to be filled - building owner within the historic district. A few names of people that fit the criteria were discussed with board members reaching out to see if anyone was interested in serving.

It was also determined to have Rich Leonori reappointed again to F-IARB as he has very much been part of the historic downtown foot print idea since the beginning and can offer insight and history as it proceeds further.

V. Miscellaneous

Chairman Leonori also discussed and sought input regarding the impending removal of the sculpture currently on the grounds of the Lackawanna County Courthouse. The current plan includes it being installed on the grounds of the Everhart Museum. Solicitor Corbett will be looking into this matter and reporting back to the Board in the near future.

VI. Date of Next Regularly Scheduled Meeting

Thursday, March 14, 2019.

VII. Business for Coordinator

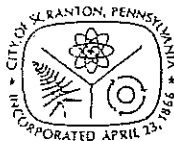
Request some color maps of the current historic district and also FOZ, EOZ, and KIZ to be produced by Don King for the next meeting.

VIII. Adjournment

Motion was made to adjourn by Lee Borthwick and seconded by Jennifer Davis; all in favor.

*City of Scranton
Pennsylvania*

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



*Office of the City Controller
and Bureau of Investigations*

April 15, 2019

RECEIVED

APR 12 2019

The Honorable Mayor William L. Courtright
And
The Honorable City Council
Municipal Building
Scranton, Pa 18503

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Mayor and Honorable Council:

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

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

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

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

Sincerely,

Roseann Novembrino
Roseann Novembrino
City Controller

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

CODE #	DEPARTMENT	EXPENDITURES
10	Mayor's Office	\$ 11,083.45
11	Public Safety	-
20	City Council	21,374.38
30	Controller	19,201.60
40	Business Administration	1,201,979.46
41	Bureau of Human Resources	845,622.31
42	Bureau of Information Technology	71,993.87
43	Treasurer	10,222.65
51	Inspections and Licenses	55,051.86
60	Law	44,459.02
71	Police	1,600,920.07
75	Traffic Maintenance	-
78	Fire	1,374,253.45
80	Public Works	275,710.46
81	Engineering	15,568.72
82	Buildings	110,119.34
83	Highways	285,372.60
84	Refuse	270,116.73
85	Garages	114,239.72
90	Single Tax Office	370,113.99
100	Parks and Recreations	155,269.29
TOTAL DEPARTMENTAL:		\$ 6,852,672.97
NON DEPARTMENTAL		
0140	Scranton Plan	\$ -
1000	Boards and Commissions	28,477.94
1100	Utilities	-
1300	Contingency	-
1500	Special Items	457,725.49
1600	Unpaid Bills	101,854.87
1700	Grants and Contributions	514,892.00
1900	Special Items (Non Add)	-
TOTAL NON DEPARTMENTAL:		\$ 1,102,950.30
GRAND TOTAL:		\$ 7,955,623.27

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

CODE #	FUND SOURCE	ESTIMATED	REALIZED	UN-REALIZED
300	Previous Year Balance	\$ -	\$ -	\$ -
301	Real Property Taxes	33,520,050.63	15,582,442.63	17,937,608.00
302	Landfill and Refuse Fees	7,267,500.00	421,214.84	6,846,285.16
304	Utility Tax	75,000.00	-	75,000.00
305	Non-Resident Tax	520,000.00	-	520,000.00
310	Local Taxes (Act 511)	40,692,118.03	7,436,545.45	33,255,572.58
319	Penalties and Interest (Delinquent Taxes)	249,600.00	50,337.86	199,262.14
320	Licenses and Permits	1,992,004.00	688,964.26	1,303,039.74
330	Fines and Forfeitures	165,100.00	-	165,100.00
331	Police Fines and Violations	182,750.00	79,216.54	103,533.46
341	Interest Earnings	150,000.00	79,941.58	70,058.42
342	Rents and Concessions	5,000.00	1,500.00	3,500.00
350	Inter-Government-Revenue Reimbursements	6,659,966.00	-	6,659,966.00
359	Local Government (Payments in Lieu)	250,000.00	200,000.00	50,000.00
360	Departmental Earnings	267,125.00	65,917.00	201,208.00
367	Recreational Departments	45,500.00	11,433.75	34,066.25
380	Cable TV and Miscellaneous Revenues	1,119,200.00	29,634.66	1,089,565.34
392	Interfund Transfers	4,147,793.00	-	4,147,793.00
392*	Interfund Transfers SSA/SPA	-	-	-
394	Tax Anticipation Loan/Note	12,750,000.00	12,656,535.55	93,464.45
395	Unfunded Pension	-	-	-
396	Capital Budget Reimbursements	-	-	-
TOTALS		\$ 110,058,706.66	\$ 37,303,684.12	\$ 72,755,022.54

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

CODE #	FUND SOURCE	REVENUES
300	Previous Year Balance	\$ -
301	Real Property Taxes	14,961,325.65
302	Landfill and Refuse Fees	256,809.50
304	Utility Tax	-
305	Non-Resident Tax	-
310	Local Taxes (Act 511)	1,093,655.99
319	Penalties and Interest (Delinquent Taxes)	39,020.23
320	Licenses and Permits	218,526.04
330	Fines and Forfeitures	-
331	Police Fines and Violations	33,565.58
341	Interest Earnings	10.58
342	Rents and Concessions	500.00
350	Inter-Government-Revenue Reimbursements	-
359	Local Governments (Payments in Lieu)	-
360	Departmental Earnings	54,920.00
367	Recreational Departments	3,684.00
380	Cable TV and Miscellaneous Revenue	28,579.95
392	Interfund Transfers	-
392*	Interfund Transfers (Non Add)	-
394	Tax Anticipation Loan/Note	-
TOTAL		\$ 16,690,597.52
MONTH TO DATE:		
	Revenues To March 2019	\$ 37,303,684.12
	Expenditures To March 2019	19,821,852.64
	NET:	\$ 17,481,831.48

*Non Add

PURCHASE ORDER REPORT

MONTH ENDING MARCH 31, 2019

ACCOUNT BALANCES AS OF MARCH 31, 2019				
DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
OFFICE OF THE MAYOR				
0101000000 4270 DUES & SUBSCRIPTIONS	21,913.63	0.00		<u>0.00</u>
0101000000 4290 STATIONERY / OFFICE SUPPLIES	150.00	143.35		<u>143.35</u>
0101000000 4420 TRAVEL & LODGING	1,000.00	1,000.00		<u>1,000.00</u>
DEPARTMENT OF PUBLIC SAFETY				
POLICE BUREAU:				
0101100071 4201 PROFESSIONAL SERVICES	40,000.00	26,205.60		
PORTER LEE CORPORATION			1,200.00	
TWENTYFIVEEIGHT STUDIOS			1,000.00	
CINTAS CORPORATION			653.20	
				<u>23,352.40</u>
0101100071 4210 SERVICES & MAINTENANCE FEE	69,000.00	29,279.67		
ENCUMBERED: PREVIOUS PERIOD			(1,180.50)	
LEXISNEXIS RISK DATA MANAGEMENT			2,400.00	
FOREMOST MEDICAL EQUIPMENT			1,604.50	
JNK HYDROTEST & EXTINGUISHING SUPPLY CO., INC.			650.00	
KOVATCH FORD, INC.			3,515.00	
				<u>22,290.67</u>
0101100071 4270 DUES & SUBSCRIPTIONS	3,150.00	1,440.00		
PENNSYLVANIA CHIEFS OF POLICE ASSN.			100.00	
PA POLICE ACCREDITATION COALITION			35.00	
COMMONWEALTH OF PENNSYLVANIA			650.00	
				<u>655.00</u>
0101100071 4280 MISCELLANEOUS SERVICES - NON CLASSIFIED	2,000.00	1,960.00		
CINTAS CORPORATION			110.65	
				<u>1,849.35</u>
0101100071 4290 STATIONERY / OFFICE SUPPLIES	2,750.00	1,629.75		
ENCUMBERED: PREVIOUS PERIOD			(496.25)	
ENCUMBERED: CURRENT PERIOD			455.00	
STAPLES BUSINESS ADVANTAGE			141.35	
UNITED PUBLIC SAFETY			131.06	
JOHNNYS CAR WASH			200.00	
PORTER LEE CORPORATION			496.25	
				<u>702.34</u>
0101100071 4380 GUNS / AMMUNITION	30,000.00	29,340.00		
ENCUMBERED: CURRENT PERIOD			1,479.90	
				<u>27,860.10</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL
0101100071 4390 MATERIALS / SUPPLIES (MISC)	21,000.00	14,462.24		
ENCUMBERED: PREVIOUS PERIOD			(5,783.86)	
ENCUMBERED: CURRENT PERIOD			1,563.76	
ARROWHEAD SCIENTIFIC, INC.			4,220.10	
KRANSON CLOTHES, INC.			100.00	
STARR UNIFORMS			1,210.00	
				<u>13,152.24</u>
0101100071 4420 TRAVEL & LODGING	4,500.00	4,221.09		
D'AUGOSTINE, DENNIS L.			34.72	
				<u>4,186.37</u>
0101100071 4470 TRAINING & CERTIFICATION	50,000.00	41,795.16		
ENCUMBERED: PREVIOUS PERIOD			(1,050.00)	
ENCUMBERED: CURRENT PERIOD			4,149.94	
PD TRAINING WEAVER REFUND			(700.00)	
PENN STATE UNIVERSITY			6,300.00	
				<u>33,095.22</u>
0101100071 4550 CAPITAL EXPENDITURES	275,000.00	173,640.20		
ENCUMBERED: PREVIOUS PERIOD			(174,687.80)	
ENCUMBERED: CURRENT PERIOD			174,687.80	
				<u>173,640.20</u>
0101100071 4570 MAINTENANCE COMMUNICATION EQUIPMENT	7,500.00	4,456.26		
ENCUMBERED: PREVIOUS PERIOD			(2,923.74)	
INDUSTRIAL ELECTRONICS, INC.			3,167.23	
				<u>4,212.77</u>
0101100071 6003 SPCA - ANIMAL CONTROL	86,976.00	86,976.00		
GRIFFIN POND ANIMAL SHELTER			61,301.55	
				<u>25,674.45</u>
FIRE BUREAU:				
0101100078 4201 PROFESSIONAL SERVICES	30,000.00	24,322.00		
MID-ATLANTIC FIRE AND AIR			1,209.31	
				<u>23,112.69</u>
0101100078 4210 SERVICE & MAINTENANCE FEE	15,000.00	13,592.49		
				<u>13,592.49</u>
0101100078 4270 DUES & SUBSCRIPTIONS	1,000.00	806.44		
				<u>806.44</u>
0101100078 4320 BUILDING REPAIR - SUPPLY MAINTENANCE	15,000.00	13,276.00		
				<u>13,276.00</u>
0101100078 4390 MATERIALS / SUPPLIES (MISC)	7,250.00	5,811.63		
C. G. CUSTOM TRUCKS			378.50	
SCRANTON GRINDER & HARDWARE			60.00	
GLEN SUMMIT SPRINGS WATER			28.65	
				<u>5,344.48</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0101100078 4420 TRAVEL & LODGING	3,000.00	3,000.00		<u>3,000.00</u>
0101100078 4430 AIR PACK / REHAB SUPPLIES	6,000.00	6,000.00		<u>6,000.00</u>
0101100078 4470 TRAINING & CERTIFICATION	95,000.00	68,230.22		
NEWHART, BRIAN			500.00	
PREBISH, MARK			500.00	
BUTLER COUNTY COMMUNITY COLLEGE			900.00	
CREEGAN, JESSE			119.00	
O'CONNOR, KEVIN			727.03	
GALLAGHER, PATRICK			727.03	
MORGAN, THOMAS			727.03	
SCOTT, JEROME			908.80	
MCDONALD, MATTHEW			727.03	
				<u>62,394.30</u>
0101100078 4550 CAPITAL EXPENDITURES	853,000.00	155,792.10		
ENCUMBERED: PREVIOUS PERIOD			(272,687.40)	
ENCUMBERED: CURRENT PERIOD			272,687.40	
				<u>155,792.10</u>
0101100078 4570 MAINTENANCE COMMUNICATION EQUIPMENT	4,250.00	1,873.00		
JALVO, INC.			400.00	
				<u>1,473.00</u>
0101100078 4575 MAINTENANCE-EQUIPMENT	1,000.00	1,000.00		<u>1,000.00</u>
0101100078 4580 GENERAL EQUIPMENT	65,000.00	61,398.32		
WITMER ASSOCIATES, INC.			5,912.50	
REEVE'S RENT-A-JOHN, INC.			94.50	
AIR CLEANING SYS, INC.			1,418.16	
OMG NATIONAL			3,370.00	
THE HOME DEPOT			2,548.49	
MURRAY, BRIAN			141.28	
NORTH AMERICAN WARHORSE			199.96	
				<u>47,713.43</u>
OFFICE OF THE CITY CLERK / CITY COUNCIL				
0102000000 4201 PROFESSIONAL SERVICES	59,000.00	58,271.26		
NARDOZZI, CATHENE			102.00	
MCCOOL, MARIA			102.00	
EDM AMERICAS INC.			188.74	
				<u>57,878.52</u>
0102000000 4210 SERVICES & MAINTENANCE FEE	15,000.00	4,920.00		<u>4,920.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0102000000 4230 PRINTING & BINDING GENERAL CODE PUBLISHERS	6,250.00	3,025.67	541.00	2,484.67
0102000000 4250 ADVERTISING SCRANTON TIMES	31,500.00	29,696.45	2,475.10	27,221.35
0102000000 4290 STATIONERY / OFFICE SUPPLIES GLEN SUMMIT SPRINGS WATER	500.00	489.00	11.00	478.00
CITY CONTROLLER				
0103000000 4201 PROFESSIONAL SERVICES	40,000.00	40,000.00		40,000.00
0103000000 4230 PRINTING AND BINDING	1,000.00	1,000.00		1,000.00
0103000000 4240 POSTAGE & FREIGHT	100.00	100.00		100.00
0103000000 4270 DUES & SUBSCRIPTIONS SCRANTON TIMES	700.00	700.00	218.40	481.60
0103000000 4290 STATIONERY / OFFICE SUPPLIES SHRED-IT GLEN SUMMIT SPRINGS WATER	500.00	500.00	71.48 33.35	395.17
0103000000 4420 TRAVEL AND LODGING	500.00	500.00		500.00
BUSINESS ADMINISTRATION DEPARTMENT				
ADMINISTRATION:				
0104000040 4201 PROFESSIONAL SERVICES TURNKEY TAXES REUTHER & BOWEN PC JOYCE HATALA ASSOCIATES	500,000.00	467,717.75	16,660.53 9,380.00 275.00	441,402.22
0104000040 4210 SERVICES & MAINTENANCE FEE STR BUSINESS SOLUTIONS	1,750.00	1,750.00	25.00	1,725.00
0104000040 4230 PRINTING & BINDING	1,500.00	1,500.00		1,500.00
0104000040 4240 POSTAGE & FREIGHT US POSTAL SERVICE	34,000.00	24,000.00	139.00	23,861.00

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0104000040 4250 ADVERTISING SCRANTON TIMES	22,500.00	19,570.75	2,715.40	16,855.35
0104000040 4270 DUES & SUBSCRIPTIONS	1,000.00	40.00		40.00
0104000040 4290 STATIONERY / OFFICE SUPPLIES ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD OFFICE DEPOT STAPLES BUSINESS ADVANTAGE RUBINSTEIN'S INC.	12,750.00	11,172.88	(1,036.94) 2,243.90 211.33 335.47 474.18	8,944.94
0104000040 4390 MATERIALS / SUPPLIES (MISC) GLEN SUMMIT SPRINGS WATER	600.00	412.92	11.55	401.37
0104000040 4420 TRAVEL & LODGING	2,500.00	2,500.00		2,500.00
0104000040 4470 TRAINING & CERTIFICATION WARD, MARY PAT	2,000.00	2,000.00	392.35	1,607.65
0104000040 4480 SELF INSURANCE	110,000.00	110,000.00		110,000.00
0104000040 6009 OPERATING TRANSFERS - WORKERS' COMP CITY OF SCRANTON	3,300,718.00	2,300,718.00	801,500.00	1,499,218.00
0104000040 6024 BANK FEES AND CHARGES	11,000.00	10,984.00		10,984.00
HUMAN RESOURCES:				
0104000041 4201 PROFESSIONAL SERVICES MILLENNIUM ADMINISTRATORS MACKAREY & MACKAREY P & A GROUP ADMIN SERVICE WE PAY PROCESSING CHARGES EMERGENCY SERVICES MARKETING CO., INC CONCORDE, INC. SHRM NORTHEASTERN REHABILITATION ASSOCIATES	170,000.00	152,746.74	5,477.77 75.00 716.38 5,350.50 313.00 903.62 189.00 58.00	139,663.47
0104000041 4290 STATIONARY / OFFICE SUPPLIES	1,000.00	1,000.00		1,000.00

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0104000041 4390 MATERIALS / SUPPLIES (MISC) GLEN SUMMIT SPRINGS WATER	500.00	87.25	4.55	82.70
0104000041 4420 TRAVEL & LODGING	2,000.00	2,000.00		2,000.00
0104000041 4470 TRAINING & CERTIFICATION	5,000.00	5,000.00		5,000.00
0104000041 4630 LIABILITY / CASUALTY INSURANCE ABM PARKING SERVICES OLIVER, PRICE & RHODES ABRAHAMSEN CONABOY & ABRAHAMSEN, PC KNOWLES ASSOCIATES L.L.C.	1,175,000.00	871,743.86	33,212.87 2,574.50 365.75 783,632.00	51,958.74
0104000041 6006 PERSONNEL COST ADJUSTMENT	7,500.00	7,500.00		7,500.00
INFORMATION TECHNOLOGY:				
0104000042 4201 PROFESSIONAL SERVICES	150,000.00	85,468.11		85,468.11
0104000042 4210 SERVICES & MAINTENANCE FEE	100,000.00	81,456.00		81,456.00
0104000042 4270 DUES AND SUBSCRIPTIONS	500.00	500.00		500.00
0104000042 4290 STATIONARY / OFFICE SUPPLIES	1,000.00	1,000.00		1,000.00
0104000042 4390 MATERIALS / SUPPLIES (MISC) ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD STAPLES BUSINESS ADVANTAGE SWIETNICKI, FRANK	75,000.00	64,472.93	(2,699.94) 10,443.14 2,699.94 169.74	53,860.05
0104000042 4420 TRAVEL AND LODGING	1,000.00	1,000.00		1,000.00
0104000042 4440 TELEPHONE VERIZON COMCAST FRONTIER COMMUNICATIONS	200,000.00	175,893.91	166.34 7,149.50 7,353.43	161,224.64
0104000042 4470 TRAINING & CERTIFICATION	35,000.00	35,000.00		35,000.00

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL
0104000042 4550 CAPITAL EXPENDITURES	455,000.00	368,343.46		
ENCUMBERED: PREVIOUS PERIOD			(86,656.54)	
ENCUMBERED: CURRENT PERIOD			43,028.54	
TAYLOR STRUCTURES, LLC			6,485.00	
CSI			37,143.00	
				<u>368,343.46</u>
0104000042 4560 EQUIPMENT MAINTENANCE / LEASES	94,000.00	94,000.00		
				<u>94,000.00</u>
TREASURY:				
0104000043 4201 PROFESSIONAL SERVICES	13,000.00	13,000.00		
				<u>13,000.00</u>
0104000043 4390 MATERIALS / SUPPLIES (MISC)	15,000.00	14,851.51		
ENCUMBERED: CURRENT PERIOD			221.10	
DUNBAR AMORED, INC.			977.81	
GREAT AMERICA FINANCIAL SERVICES			270.98	
STR BUSINESS SOLUTIONS			269.00	
				<u>13,112.62</u>
0104000043 6000 TAX & MISCELLANEOUS REFUNDS	5,000.00	5,000.00		
				<u>5,000.00</u>
0104000043 6001 TAX COLLECTION COMMITTEE EXPENSE	500.00	500.00		
				<u>500.00</u>
BUREAU OF LICENSES, INSPECTIONS & PERMITS				
LICENSE, INSPECTIONS & PERMITS:				
0105100051 4201 PROFESSIONAL SERVICES	50,000.00	50,000.00		
				<u>50,000.00</u>
0105100051 4290 STATIONERY / OFFICE SUPPLIES	500.00	500.00		
				<u>500.00</u>
0105100051 4390 MATERIALS / SUPPLIES (MISC)	500.00	500.00		
				<u>500.00</u>
0105100051 4420 TRAVEL AND LODGING	1,000.00	1,000.00		
				<u>1,000.00</u>
0105100051 4470 TRAINING & CERTIFICATION	1,000.00	1,000.00		
				<u>1,000.00</u>
0105100051 4550 CAPITAL EXPENDITURES	20,000.00	20,000.00		
				<u>20,000.00</u>
0105100051 4570 MAINTENANCE COMMUNICATION EQUIPMENT	500.00	500.00		
				<u>500.00</u>
0105100051 4590 BUILDING DEMOLITION	150,000.00	150,000.00		
DATOM PRODUCTS, INC.			1,025.00	
				<u>148,975.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	BEGINNING BAL	MARCH, 2019	
			ACTIVITY	ENDING BAL.
BUREAU OF BUILDINGS:				
0105100082 4201 PROFESSIONAL SERVICES	5,000.00	5,000.00		<u>5,000.00</u>
0105100082 4320 BUILDING REPAIR - SUPPLY MAINTENANCE	150,000.00	134,840.91		
TORBIK SAFE & LOCK, INC.			750.00	
C & C CLEANING SERVICES			5,590.00	
R E MICHEL COMPANY LLC			106.92	
BERGEN INDUSTRIES			217.18	
SMURL, GERALD			1,612.00	
EASTERN PENN SUPPLY COMPANY			166.77	
CINTAS CORPORATION			577.92	
J. C. EHRlich CO.			380.00	
JUDGE LUMBER COMPANY			315.95	
AMERICAN JANITOR			1,524.77	
ATIS ELEVATOR INSPECTIONS LLC			195.00	
FRIEDMAN ELECTRIC SUPPLY			6.40	
				<u>123,398.00</u>
0105100082 4447 UGI - GAS	135,000.00	126,877.44		
DIRECT ENERGY BUSINESS			26,157.18	
UGI NORTH			7,526.62	
				<u>93,193.64</u>
0105100082 4448 PAWC - WATER	475,000.00	452,910.95		
PENNSYLVANIA AMERICAN WATER CO.			56,377.44	
				<u>396,533.51</u>
0105100082 4450 ELECTRICAL	135,000.00	118,319.18		
PPL ELECTRIC UTILITIES			345.18	
				<u>117,974.00</u>
0105100082 4465 BUILDING SUPPLIES	1,000.00	1,000.00		<u>1,000.00</u>
LAW DEPARTMENT:				
0106000000 4201 PROFESSIONAL SERVICES	255,000.00	255,000.00		
ABRAHAMSEN CONABOY & ABRAHAMSEN, PC			5,616.00	
OLIVER, PRICE & RHODES			3,220.50	
CORBETT PRICE LAW			399.00	
COMMUNITY JUSTICE PROJECT			10,000.00	
SCRANTON TIMES			1,648.00	
LACKAWANNA BAR ASSOCIATION			525.00	
MICHAEL A. GENELL, ESQ.			4,119.10	
				<u>229,472.40</u>
0106000000 4210 SERVICES AND MAINTENANCE FEE	2,000.00	2,000.00		<u>2,000.00</u>
0106000000 4270 DUES & SUBSCRIPTIONS	3,000.00	3,000.00		<u>3,000.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL
0106000000 4290 STATIONERY / OFFICE SUPPLIES	500.00	345.27		
ENCUMBERED: PREVIOUS PERIOD			(154.73)	
GLEN SUMMIT SPRINGS WATER			17.65	
STAPLES BUSINESS ADVANTAGE			154.73	
				<u>327.62</u>
0106000000 4390 MATERIALS / SUPPLIES (MISC)	500.00	500.00		
				<u>500.00</u>
0106000000 4420 TRAVEL & LODGING	3,500.00	3,500.00		
				<u>3,500.00</u>
0106000000 4470 TRAINING & CERTIFICATION	3,500.00	3,500.00		
NATIONAL BUSINESS INSTITUTE			299.00	
				<u>3,201.00</u>
DEPARTMENT OF PUBLIC WORKS				
ADMINISTRATION BUREAU:				
0108000080 4201 PROFESSIONAL SERVICES	10,000.00	9,938.20		
				<u>9,938.20</u>
0108000080 4210 SERVICES & MAINTENANCE FEE	2,040.00	1,895.05		
ENCUMBERED: PREVIOUS PERIOD			(103.53)	
PA ONE CALL SYSTEM, INC.			58.16	
STAPLES BUSINESS ADVANTAGE			103.53	
				<u>1,836.89</u>
0108000080 4420 TRAVEL AND LODGING	500.00	500.00		
				<u>500.00</u>
0108000080 4550 CAPITAL EXPENDITURES	10,000.00	10,000.00		
				<u>10,000.00</u>
0108000080 4570 MAINTENANCE COMMUNION EQUIPMENT	16,500.00	14,910.00		
INDUSTRIAL ELECTRONICS, INC.			1,575.00	
				<u>13,335.00</u>
0108000080 4576 MAINTENANCE SUPER FUND SIGHT	13,000.00	13,000.00		
				<u>13,000.00</u>
0108000080 6007 FLOOD PROTECTION SYSTEM MAINTENANCE	1,973,900.00	1,973,517.94		
F & S SUPPLY COMPANY, INC.			9,885.00	
				<u>1,963,632.94</u>
ENGINEERING BUREAU:				
0108000081 4201 PROFESSIONAL SERVICES	69,500.00	63,200.00		
LABELLA ASSOCIATES			6,300.00	
				<u>56,900.00</u>
0108000081 4210 SERVICES & MAINTENANCE FEE	500.00	500.00		
				<u>500.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0108000081 4290 STATIONERY / OFFICE SUPPLIES	100.00	100.00		<u>100.00</u>
0108000081 4390 MATERIALS / SUPPLIES (MISC)	250.00	202.50		<u>202.50</u>
0108000081 4470 TRAINING & CERTIFICATION PENN STATE EXTENSION	1,000.00	1,000.00	<u>90.00</u>	<u>910.00</u>
HIGHWAYS BUREAU:				
0108000083 4260 RENTAL VEHICLES & EQUIPMENT N & L TRANSPORTATION, INC.	300,000.00	300,000.00	<u>375.00</u>	<u>299,625.00</u>
0108000083 4340 CONSTRUCTION - PAVING MATERIAL HEI-WAY LLC	150,000.00	144,699.76	<u>10,250.31</u>	<u>134,449.45</u>
0108000083 4350 PAINT / SIGN MATERIAL ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD BRADCO SUPPLY CO. S & S TOOLS & SUPPLIES MEDICI, DAVE GLECO PAINTS, INC	25,000.00	21,807.32	(1,448.59) 12.00 1,442.80 5.79 188.77 <u>123.77</u>	<u>21,482.78</u>
0108000083 4357 PARKS AND RECREATION SUPPLIES	37,600.00	37,600.00		<u>37,600.00</u>
0108000083 4390 MATERIALS / SUPPLIES (MISC) ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD BROJACK LUMBER COMPANY S & S TOOLS & SUPPLIES F & S SUPPLY COMPANY, INC. FENTON, BRUCE PA NORTHEAST REGIONAL RAILROAD AUTHORITY	37,500.00	30,618.46	(2,766.13) 6,640.32 525.57 177.83 599.99 94.50 <u>24.00</u>	<u>25,322.38</u>
0108000083 4410 SALT ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD AMERICAN ROCK SALT CO. LLC KEYSTONE QUARRY, INC. J V A DE-ICING	425,000.00	151,493.82	(132,828.00) 42,832.00 32,418.99 4,313.50 <u>89,655.30</u>	<u>115,102.03</u>
0108000083 4460 STREET LIGHTING PPL ELECTRIC UTILITIES	200,000.00	176,997.22	<u>21,091.49</u>	<u>155,905.73</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0108000083 4466 STREET LIGHTING SERVICE / MAINTENANCE URBAN ELECTRICAL CONTRACTORS, INC.	60,000.00	52,765.98	12,686.72	40,079.26
0108000083 4467 TRAFFIC SIGNAL ELECTRICITY PPL ELECTRIC UTILITIES	90,000.00	83,118.65	3,064.30	80,054.35
0108000083 4550 CAPITAL EXPENDITURES ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD	450,000.00	376,723.68	(73,276.32) 204,938.60	245,061.40
0108000083 4551 ROADWAY RESURFACING PROGRAM	875,000.00	875,000.00		875,000.00
REFUSE BUREAU:				
0108000084 4390 MATERIALS / SUPPLIES (MISC)	1,000.00	340.15		340.15
0108000084 4420 TRAVEL AND LODGING	1,000.00	948.80		948.80
0108000084 4490 LANDFILL KEYSTONE SANITARY LANDFILL	1,300,000.00	1,129,730.95	95,415.24	1,034,315.71
0108000084 4550 CAPITAL EXPENDITURES	225,000.00	225,000.00		225,000.00
0108000084 4555 RECYCLING	175,000.00	175,000.00		175,000.00
GARAGES BUREAU:				
0108000085 4220 CONTRACTED SERVICES	2,500.00	1,979.57		1,979.57
0108000085 4301 GAS, OIL, LUBRICANTS ENCUMBERED: PREVIOUS PERIOD ENCUMBERED: CURRENT PERIOD D. G. NICHOLAS CO. A.I.T. AUTOMOTIVE C. G. CUSTOM TRUCKS PAPCO WEX BANK	340,000.00	271,498.82	(199.95) 199.95 2,056.85 36.00 135.84 16,574.21 15,040.23	237,655.69

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL
0108000085 4310 EQUIPMENT/VEHICLE REPAIR/MAINTENANCE	325,000.00	280,400.74		
ENCUMBERED: PREVIOUS PERIOD			(16,544.80)	
ENCUMBERED: CURRENT PERIOD			3,688.68	
WAYNE COUNTY FORD			1,368.52	
A.I.T. AUTOMOTIVE			2,430.05	
ELECTRO BATTERY			1,194.00	
D. G. NICHOLAS CO.			1,966.24	
DAVE'S AUTO IGNITION			826.58	
DENAPLES TOWING, INC.			160.25	
EAGLE TRUCK EQUIPMENT, INC.			7,894.75	
TRIPLE CITIES ACQUISITIONS, LLC			1,037.20	
DENAPLES AUTO PARTS			1,687.00	
FIVE STAR EQUIPMENT CO., INC.			810.41	
FASTENAL COMPANY			1,878.59	
AIR BRAKE & EQUIPMENT CO., INC.			1,526.30	
A-1 SPRING SERVICE			1,618.00	
PUNDOCK CONSTRUCTION			338.43	
POWELL'S SALES & SERVICE			178.79	
CICIONI RADIATOR, INC.			40.00	
C. G. CUSTOM TRUCKS			2,256.93	
DALEVILLE ACE HARDWARE			177.77	
DAILEY RESOURCES			220.00	
AUTO ZONE			38.99	
NIVERT METAL SUPPLY, INC.			580.72	
BRADCO SUPPLY CO.			904.07	
THC ENTERPRISES			2,542.83	
FIRE LINE EQUIPMENT			1,076.00	
SUTPHEN EAST CORPORATION			2,281.22	
MAUS AUTOMOTIVE CENTER			1,969.45	
AMERICAN FIRE SERVICES			534.17	
PETHICK PAINT SUPPLY			92.80	
				<u>255,626.80</u>
0108000085 4360 SMALL TOOLS / SHOP SUPPLIES	6,500.00	1,796.19		
ENCUMBERED: PREVIOUS PERIOD			(100.99)	
D. G. NICHOLAS CO.			100.99	
A.I.T. AUTOMOTIVE			36.40	
S & S TOOLS & SUPPLIES			17.28	
				<u>1,742.51</u>
0108000085 4390 MATERIALS / SUPPLIES (MISC)	49,500.00	41,637.43		
ENCUMBERED: PREVIOUS PERIOD			(3,230.01)	
ENCUMBERED: CURRENT PERIOD			443.27	
FASTENAL COMPANY			162.72	
A.I.T. AUTOMOTIVE			161.30	
D. G. NICHOLAS CO.			1,490.30	
TRIPLE CITIES ACQUISITIONS, LLC			1,165.00	
PETHICK PAINT SUPPLY			24.80	
STEVE SHANNON TIRE CO., INC.			135.25	
C. G. CUSTOM TRUCKS			1,101.06	
POWELL'S SALES & SERVICE			955.02	
EAGLE TRUCK EQUIPMENT, INC.			694.16	
AUTO ZONE			18.99	
DAILEY RESOURCES			245.84	
NORTHEAST HYDRAULICS			917.22	
				<u>37,352.51</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL
0108000085 4401 TIRES	109,500.00	99,045.45		
ENCUMBERED: PREVIOUS PERIOD			(6,109.65)	
ENCUMBERED: CURRENT PERIOD			941.35	
KOST TIRE & AUTO SERVICE			11,111.14	
				<u>93,102.61</u>
0108000085 4420 TRAVEL AND LODGING	500.00	500.00		
				<u>500.00</u>
0108000085 4550 CAPITAL EXPENDITURES	70,000.00	59,250.00		
				<u>59,250.00</u>
0108000085 4901 MAINTENANCE (PREVENTATIVE)	7,500.00	7,070.91		
ENCUMBERED: PREVIOUS PERIOD			(429.09)	
D. G. NICHOLAS CO.			429.09	
				<u>7,070.91</u>
PARKS & RECREATION DEPARTMENT				
0110000000 4280 MISC SERVICES - NON CLASSIFIED	5,000.00	4,991.15		
				<u>4,991.15</u>
0110000000 4290 STATIONERY / OFFICE SUPPLIES	500.00	500.00		
				<u>500.00</u>
0110000000 4320 BUILDING REPAIR - SUPPLY MAINTENANCE	15,000.00	12,970.18		
F & S SUPPLY COMPANY, INC.			1,683.44	
WELLER'S LOCK & KEY SERVICE			80.00	
S & S TOOLS & SUPPLIES			313.63	
CINTAS CORPORATION			297.00	
				<u>10,596.11</u>
0110000000 4330 MEDICAL, CHEMICAL, LAB SUPPLIES	20,000.00	19,252.25		
				<u>19,252.25</u>
0110000000 4360 SMALL TOOLS / SHOP SUPPLIES	500.00	500.00		
				<u>500.00</u>
0110000000 4370 PARKS & RECREATION SUPPLIES	11,000.00	11,000.00		
				<u>11,000.00</u>
0110000000 4420 TRAVEL AND LODGING	750.00	750.00		
				<u>750.00</u>
0110000000 4530 PERFORMING ARTS	20,000.00	7,500.00		
				<u>7,500.00</u>
0110000000 4540 SPRING / SUMMER PROGRAMS	3,000.00	1,343.67		
				<u>1,343.67</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
011000000 4550 CAPITAL EXPENDITURES	875,000.00	871,856.50		
RECREATION RESOURCE, INC.			104,674.50	
MOZIP GRAPHICS MANUFACTURERS			6,800.00	
				<u>760,382.00</u>
NON-DEPARTMENTAL EXPENDITURES				
0140110030 4299 ZONING BOARD	25,000.00	24,124.15		
PENETAR, DANIEL			2,300.00	
SCRANTON TIMES			2,195.80	
PISARSKI, NICOLE			175.00	
PLEVYAK, MARY M.			150.00	
				<u>19,303.35</u>
0140110060 4299 EVERHART MUSEUM	29,000.00	9,666.68		
				<u>9,666.68</u>
0140110075 4299 SCRANTON PLAN	150,000.00	0.00		
				<u>0.00</u>
0140110080 4299 SCRANTON TOMORROW	225,000.00	0.00		
				<u>0.00</u>
0140110110 4299 SHADE TREE COMMISSION	200,000.00	147,200.00		
TITAN TREE SERVICE			8,700.00	
				<u>138,500.00</u>
0140110120 4299 ST. CATS AND DOGS	10,000.00	10,000.00		
				<u>10,000.00</u>
0140110130 4299 MAYOR'S 504 TASK FORCE	1,000.00	1,000.00		
				<u>1,000.00</u>
0140110140 4299 CIVIL SERVICE COMMISSION	25,000.00	19,426.27		
AMERICAN FIRE SERVICES			1,595.00	
FIRE SERVICE TESTING COMPANY			1,560.00	
LOSCOMBE, JACK			178.49	
PERRY LAW FIRM			1,054.50	
SCRANTON TIMES			69.15	
				<u>14,969.13</u>
0140110150 4299 HUMAN RELATIONS COMMISSION	1,000.00	1,000.00		
				<u>1,000.00</u>
0140110155 4299 LHVA TRAIL MAINTENANCE	24,000.00	24,000.00		
LACKAWANNA HERITAGE VALLEY AUTHORITY			10,500.00	
				<u>13,500.00</u>
0140115230 4299 TAN SERIES	12,750,000.00	12,750,000.00		
				<u>12,750,000.00</u>
0140115240 4299 TAN SERIES INTEREST	465,375.00	465,375.00		
				<u>465,375.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0140115310 4299 OPER TSF TO DBT SVC - STREET LIGHTING	525,000.00	525,000.00		<u>525,000.00</u>
0140115320 4299 OPER TSF TO DBT SVC - GUARANTEED ENERGY SAVINGS BANK OF AMERICA	144,997.96	144,997.96	36,249.49	<u>108,748.47</u>
0140115324 4299 OPER TSF TO DBT SVC - FDM REVOLVING AID LN	100,000.00	100,000.00		<u>100,000.00</u>
0140115328 4299 OPER TSF 2016 REDEVELOPMENT AUTH SERIES AA	883,725.00	883,725.00		<u>883,725.00</u>
0140115329 4299 OPER TSF TO DBT SVC - LEASE OF REFUSE PACKERS	218,147.96	218,147.96		<u>218,147.96</u>
0140115330 4299 OPER TSF TO DBT SVC - LEASE OF KME ENGINE	49,849.00	0.00		<u>0.00</u>
0140115331 4299 OPER TSF TO DBT SVC - 2019 GO BONDS BLDG	1,000.00	1,000.00		<u>1,000.00</u>
0140115332 4299 OPER TSF TO DBT SVC - SERIES 2017 GENERAL OBLIGATION REFUNDING	3,231,000.00	3,231,000.00		<u>3,231,000.00</u>
0140115333 4299 OPER TSF TO DBT SVC - 2018 TAXABLE SERIES	1,208,252.22	1,208,252.22		<u>1,208,252.22</u>
0140115334 4299 OPER TSF TO DBT SVC - LEASE OF JOHN DEERE WHEEL LOADER	25,851.02	25,851.02		<u>25,851.02</u>
0140115335 4299 OPER TSF TO DBT SVC - LEASE OF LAW ENFORCEMENT MGMT SYSTEM	219,557.60	219,557.60		<u>219,557.60</u>
0140115337 4299 OPER TSF TO DBT SVC - ESCO LEASE BUILDING	100,000.00	100,000.00		<u>100,000.00</u>
0140115338 4299 OPER TSF TO DBT SVC - 2016 RED AUTH SERIES A	3,614,000.00	3,614,000.00		<u>3,614,000.00</u>
0140115339 4299 OPER TSF TO DBT SVC - 2016 GENL. OBL. NOTES	1,875,250.00	1,875,250.00		<u>1,875,250.00</u>
0140115340 4299 OPER TSF TO DBT SVC - 2016 LEASE FORD TRKS	53,925.94	0.00		<u>0.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0140115341 4299 OPER TSF TO DBT SVC - PIB LOAN	244,811.66	244,811.66		<u>244,811.66</u>
0140115342 4299 OPER TSF TO DBT SVC - LEASE STREET LIGHTING 233 GENESEE STREET CORPORATION	421,476.00	421,476.00	<u>421,476.00</u>	<u>0.00</u>
0140115343 4299 2018 ARIEL PLATFORM TRUCK LEASE	102,156.57	102,156.57		<u>102,156.57</u>
0140113090 4299 CONTINGENCY	596,904.82	596,904.82		<u>596,904.82</u>
0140113100 4299 OECD CONTINGENCY	150,000.00	2,067.34		<u>2,067.34</u>
0140116090 4299 UNENCUMBERED EXPENSES PRIOR YEAR OBLIG.	375,000.00	374,753.40		
HENEHAN, JOHN			94.50	
URBAN ELECTRICAL CONTRACTORS, INC.			19,007.37	
MCLANE, THOMAS			16,830.00	
PEREGRINE CORP.			5,267.60	
GALLAGHER BASSETT SERVICE			1,919.37	
BRIT GLOBAL SPECIALTY USA			15,000.00	
SAUL EWING LLP			1,143.45	
OLIVER, PRICE & RHODES			12,449.50	
POWELL & APPLETON, PC			1,639.61	
GRABSKI, JACQUELINE			376.00	
GENNELLO, MICHAEL A. ESQ.			4,310.60	
DOUGHERTY, LEVENTHAL & PRICE, LLP			4,683.50	
SEKOL, JOAN M.			455.70	
CIPRIANI & WERNER, P.C.			76.00	
HUGHES, NICHOLLS & O'HARA			4,750.00	
UGI UTILITIES, INC.			5,607.60	
JUDGE LUMBER COMPANY			1,957.50	
PENNSYLVANIA AMERICAN WATER CO.			78.74	
HIGHLAND ASSOCIATES			<u>3,799.83</u>	
				<u>275,306.53</u>
0140116270 4299 COURT AWARDS	725,000.00	725,000.00		
FRATERNAL ORDER OF POLICE			<u>2,408.00</u>	<u>722,592.00</u>
0140117020 4299 VETERAN'S ORGANIZATION	50,000.00	0.00		<u>0.00</u>
0140117040 4299 OPEB TRUST FUND	100,000.00	100,000.00		<u>100,000.00</u>
0140117060 4299 TRIPP PARK COMMUNITY CENTER	1,000.00	1,000.00		<u>1,000.00</u>

DEPARTMENT / ACCOUNT	2019 BUDGET	MARCH, 2019		
		BEGINNING BAL	ACTIVITY	ENDING BAL.
0140117080 4299 TARGETED EXPENSES - REVENUE PASS THROUGH ACCOUNT	275,000.00	275,000.00		<u>275,000.00</u>
0140117100 4299 GRANT MATCH MEDICO INDUSTRIES	860,499.00	860,499.00	<u>514,892.00</u>	<u>345,607.00</u>

CITY OF SCRANTON FIREFIGHTERS PENSION COMMISSION

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APR 17 2019

Minutes

March 20, 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

The Scranton Firefighters Pension Commission was called to order at 08:32 hrs. The following members were in attendance:

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

Motion to accept February 2019 minutes by Garvey, second by Osborne. Motion carried.

Correspondence:

Ryan Robeson to Pension Board in reference requesting a refund of his pension contributions due to resigning from the fire department. Motion to reimburse Ryan Robeson \$9,193.64 by Osborne, second by Novembrino. Motion carried.

Bills:

Motion to pay bill for Durkin and MacDonald LCC \$219.00 by Novembrino, second by Osborne. Motion carried.

Old Business:

Judge asked Durkin about previous bill, Durkin stated it was a routine matter involving insurance.

Osborne asked if we have in writing that the life insurance doubled in 2008. Judge stated that it is in the Colflesh award and it is double salary for a LODD and 1-year salary for non-LODD death.

New Business:

Letter from Jerome Scott Jr. requesting to reimburse the pension fund \$10,179.45 of pension contributions that he was reimbursed when he was laid off from the fire department in January of 2012. He is requesting to make defined periodic deposits to reimburse the pension fund. Brian Scott stated that he will be abstaining from any votes on the matter due to a conflict of interest being that Jerome Scott Jr. is his brother. Durkin stated that he can pay the money back into the fund and that it is the boards discretion on a payment schedule. Judge stated he thinks it should be paid in 5 years. Osborne asked if there is interest involved, Durkin stated he thinks it should be no interest. Judge requested that Durkin investigate the matter with Scott Rhodes and have an answer for April meeting.

Judge stated that he should have the composite balances today and that they were delayed due to the snow storm.

Application for Membership:
None

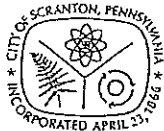
Application for Pension: None

Audience: None

Motion to Adjourn:

Motion to adjourn by Scott, second by Osborne. Motion Carried

City of Scranton
Pennsylvania



Municipal Pension Fund
MINUTES

RECEIVED
APR 17 2019
OFFICE OF CITY
COUNCIL/CITY CLERK

NON-UNIFORM MUNICIPAL PENSION BOARD

March 20, 2019

The City of Scranton's Non-Uniform Municipal Pension Board held their monthly meeting on Wednesday, March 20, 2019 at 9:30 A.M. in City Council Chambers.

In attendance were:

John Hazzouri, President

Maggie Perry, Vice-President

Roseann Novembrino, City Controller

Lori Reed, Proxy for City Council President

Larry Durkin, Esquire, Attorney for Board

Absent:

Danielle Kennedy, Proxy for Mayor

President Hazzouri asked for a motion to accept the minutes of last month's meeting held on Wednesday, February 20, 2019.

Mrs. Perry made a motion to accept the minutes from the February 20th meeting.

Mrs. Reed seconded the motion.

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

President Hazzouri read the following agenda items:

1. An invoice from Durkin MacDonald, LLC in the amount of \$1,957.50 for services rendered from February 18, 2019 through March 18, 2019 was presented for payment. Mrs. Novembrino made the motion to pay and Mrs. Reed seconded the motion. All were in favor.
2. An invoice from Northeastern Rehabilitation Associates, P.C. Scranton, PA in the amount of \$1,500.00 was presented for payment, which represents the fee for an IME to be performed on Library employee Michele Phillips on March 27, 2019. The secretary noted that the amount was incorrectly stated. Mrs. Reed made a motion to correct the amount on the agenda to properly reflect the amount to \$1,100.00 due to a clerical error and the motion was seconded by Mrs. Perry. All were in favor. A second motion was made by Mrs. Novembrino to pay to Northeastern Rehabilitation Associates \$1,100.00 and seconded by Mrs. Reed. All were in favor.
3. A pension request and check in the amount of \$1,320.00 was received from City employee Ronald Heusner who is retiring on May 3, 2019. He is buying 5 years of service in order to collect a 20 year pension at \$550.00 per month. Mrs. Novembrino made a motion to accept the pension application and check and Mrs. Perry seconded the motion. All were in favor.
4. A check in the amount of \$264.00 was received from former employee Karin Walsh for pension contributions for 2019. Mrs. Perry made the motion to accept the check and Mrs. Reed seconded the motion. All were in favor.
5. A check in the amount of \$55.00 was received from OECD Executive Director Linda Aebli. This was to correct a clerical error in which Ms. Aebli was given credit for five months of contributions in 2019; however, it should have been two and a half months. Also, it was incorrectly reported that Ms. Aebli was eligible to collect a 31 year pension at \$700.00 per month. Since she was hired in 1989, the correct pension amount for Ms. Aebli is \$650.00 per month. Mrs. Perry made a motion to accept the check and correct the amount of the monthly pension and Mrs. Novembrino seconded the motion. All were in favor.

President Hazzouri opened the meeting to the Board.

Attorney Durkin stated that the only active litigation that we have is with Mr. Schimes. There was communication from the Commonwealth Court this past month to clarify the record that is before the court. Attorney Durkin handled that clarification. There is not a time table for anything yet.

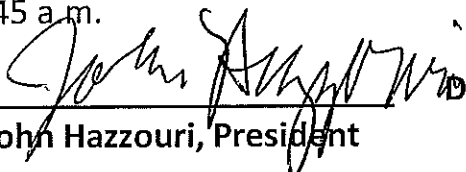
The second issue was regarding Marilyn Miller who retired on January 28, 2019. Unfortunately, she passed away shortly thereafter, within a month or so. When she retired, she elected to receive the full benefit allowed to her, which meant that there was no survivor benefit. The only amount owed from the fund is the balance of her contributions. Scott Rhoads from Thomas Anderson sent Attorney Durkin an email with the total amount of her contributions, which were \$4,528.00. She received one pension check of \$550.00 so there is a balance of her contributions of \$3,978.00. Attorney Durkin spoke with Marilyn's daughter and son-in-law and attorney for her estate. Attorney Durkin recommended that the Board authorize payment of the balance of her contributions and a check made payable to her estate. Mrs. Novembrino made a motion to make a payment of the balance of Marilyn Miller's pension contributions of \$3,978.00 to her estate. Mrs. Reed seconded the motion. All were in favor.

President Hazzouri opened the meeting to the floor.

President Hazzouri asked for a motion to adjourn. Mrs. Reed made a motion to adjourn the meeting and Mrs. Perry seconded the motion. All were in favor.

Meeting adjourned at 9:45 a.m.

Minutes approved by:

 Date: 4-16-19
John Hazzouri, President

Respectfully submitted:

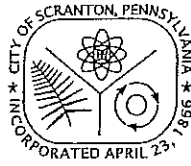
 Date: 4-17-19
Kathy Carrera, Recording Secretary

Council of the City of Scranton

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

Lori Reed
City Clerk

Amil Minora, Esq.
Counsel



PROXY

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

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

non-uniform pension board

On:

March 20, 2019

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

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

Dated: 3/20/19

Signed: Pat Rogan

Witness: Amie Marciano

**SCRANTON POLICE PENSION
COMMISSION MEETING**

SCRANTON CITY COUNCIL CHAMBERS

MARCH 20, 2019

BOARD MEMBERS

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

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APR 17 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

ALSO IN ATTENDANCE ATTORNEY LARRY DURKIN.

MINUTES FROM WEDNESDAY FEBRUARY 20, 2019 MEETING OF THE SCRANTON POLICE PENSION COMMISSION MEETING, WERE REVIEWED. MOTION MADE BY CAMMEROTA TO ACCEPT THE MINUTES AND SECONDED BY KRAKE. THE MOTION PASSED.

BILLS:

A BILL FROM DURKIN MACDONALD LLC ATTORNEY AT LAW FOR SERVICES RENDERED FOR ONE MONTH. FEBRUARY 18, 2019 THRU MARCH 18, 2019 TO THE AMOUNT OF \$217.50

A MOTION MADE BY KRAKE TO PAY DURKIN MACDONALD LLC ATTORNEY AT LAW FOR SERVICES RENDERED FOR 217.50 FROM FEBRUARY 18, 2019 THRU MARCH 18, 2019. SECONDED BY CAMMEROTA, ALL IN FAVOR MOTION PASSED.

COMMUNICATION:

THE BOARD WAS ADVISED BY MEMBER HELRING THAT TIM HARDING APPLIED FOR A DISABILITY PENSION ON 3-13-2019. THE BOARD IS WAITING FOR THE DR'S REPORT.

A MOTION TO ADJOURN WAS MADE BY TOLAN AND SECONDED BY HELRING.
MEETING ADJOURNED AT 1020HRS.

RECEIVED

APR 17 2019

COMPOSITE PENSION BOARD MINUTES
March 20, 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

The regular meeting of the Composite Pension Board was held on Wednesday, March 20th at 11:00AM in City Council Chambers.

The following were in attendance:

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

David Mitchell... Called the meeting to order, he asked for a Motion to approve the Minutes of the February 20, 2019 meeting. **Motion made by John Hazzouri to accept, seconded by Paul Helring, all were in favor.**

He asked the Board members if they had anything. No response.

Correspondence:

From PFM the report that we got in the packet.

Bills:

Legal services from Durkin and MacDonald for 2/18 – 3/18 in the amount of \$362.50. **Motion to pay made by Roseann Novembrino, seconded by John Hazzouri, all ere in favor.**

The next bill in for consulting services for Thomas Anderson & Assoc. for 1/1 – 3/31 in the amount of \$19,875.00. **Motion to pay made by Paul Helring, seconded by Lori Reed, all were in favor.**

The next is for PFM Asset Management for the period of 1/1 – 1/31/2019 for \$14,334.33. **Motion to pay made by Paul Helring, seconded by Maggie Perry, all were in favor.**

The next bill is for \$255.70 for advertising the meetings. **Motion to pay made by Roseann Novembrino, seconded by Paul Helring, all were in favor.**

Alexander Goldsmith... Distributed reports to the Board and made his presentation. The group that manages this investment portfolio has not changed. It was a very volatile 4th Quarter, and certainly a very volatile January. So far in 2019 many of the market trends that negatively impacted performance look obsolete relative in the 4th Quarter have been positively impacting performance here in January and again in February, notable being overweight to stocks out of fixed income and within the realm of fixed income being corporate bonds and high yield bonds rather than government bonds. They outperformed in the 4th Quarter but that trend has reversed right back. Your corporate high yield is back on top.

He reviewed the Monthly Market Review with the Board. Despite the recovery in the markets year to date in 2019 there are a number of headwinds and margin certainties that do pose risks to investors and we've taken several steps in this portfolio and will likely take another if not this week likely next week.

The major headwind going forward remains largely political. Our trade relationship with China and the uncertainty around that, it seemed for a while in January and February that the meeting would take place but that's still being said about a month or so away. The continued GDP is slowing in China and Europe poses a headwind. Over the last two years global economy around the world has seen a sort of synchronized GDP growth.

Here in the U.S. GDP for the 4th Quarter came in at 2.5% growth, down from the 3.5 to 4% that we saw in the 2nd and 3rd Quarters but still a positive figure, a positive GDP growth. The annual number will come in close to 3%. Here in the U.S. the employment market remains strong, a large number of jobs added for January. February numbers came out slightly weaker but we continue to see a large number of jobs added, people struggling to fill openings and some upward pressure on wages.

The last sort of headwind is the Brexit, it is happening from day to day as we speak. It looks like they will go back and look for an extension perhaps three to nine months. So that again further represents that it certainly weights a little more heavily on international markets rather than here in the U.S. International markets they are a major trade partner with the U.S. that's not the relationship we're talking about.

On the fixed income side interest rates have risen somewhat this year. Obviously they had a deal with the equity volatility last year. The Federal Reserve meets today, it's not likely they will vote to raise rates. We're looking at a possibility of one to two interest rate hikes throughout 2019. If equity markets continue to do well and if things like inflation remains in checks and job growth continues those are the main things the Federal Reserve looks at. So we're expecting one to two rate hikes. We still favor corporate bonds over government bonds it's a low yield rising rate environment.

He reviewed the Market Index Performance with the Board for the month, U.S equities came in anywhere from 3 to over 6% with growth and small caps outperforming value to large caps. Year to date U.S. stocks are up 12 to 18%. Year to date as of yesterday is roughly the same. Large cap stocks are up 12% and small caps are up 15. International markets you can see as of the end of February were up, international was up 9.66%. As of yesterday they were up about another 2%. International markets still up from their deep lows at the end of 2018, up slightly less than the U.S. Fixed income you can see what happened for the month. Barc. Aggregate down -.06 basis points, the interest rates picked up slightly. Year to date about 1%, as of yesterday it was up about 1.5 or so. U.S. corporate high yield up 1.5% in February. 6.2% year to date roughly, he thinks it's up to about 6.5% as of yesterday. Corporate bonds are up about 3%.

He reviewed the performance of the plan. As of the end of February it's \$96,514,049. This does include the January and February contributions and the sewer assets that were put into the plan. That is one reason for the increase. You can see for the month the plan returned 1.73% for the 60/40 blend up over the benchmark by .10 basis points. Year to date the plans is up 6.2%, slightly behind the strong performance. Year to date includes remaining in equities. We did a whole sale rebalance plan last year during the volatility in October, November and December. This plan was able to make expectant payments without selling assets or getting out of equities. That was a mistake that a lot of investors made in 2007 and 2008 which was a risk in balancing their portfolios at the bottom of the market.

We weren't expecting the markets to almost recover back to their October levels this quickly. So our view was that over time or within enough of a time frame for this plan to endure that volatility we could expect equity prices to increase to where they were. Our expectations certainly at this end year the prices will be higher than they were at the beginning. The first 2 ½ months have been low volatile steady market. That's how it got back to where it's been.

From a management standpoint, you have a large part of domestic equities, the Vanguard Total Stock, you have two managers that are ETF's, one is a high quality ETF you can see out performed benchmark of 4.33 versus 3.2 for the quarter. You're overweight in the small caps. Changes were made about a week or two ago. About a week ago he thinks trades took place, you may have seen the alerts that went out. The ETF that was terminated and was replaced with

an active manager, Jensen Quality Growth, high quality names. It is a true active manager, not an enhanced ETF. We additionally added a dedicated mid cap ETF about a week ago. Just further overweighting small and midcap stocks that do more of their selling here in the U.S., less relying on global trade a less risk position given some of the uncertain global trading

On the international side you can see mostly active managers. There has been some really good contributions from the active managers in the international equities outperforming by 20% there is more volatility in those markets it's nice to see active payoff. In fixed income you have the trends that retracted at the end of last year are helping both the actives and the allocations as well. All have outperformed in the aggregate, on their own overweighting corporate bonds.

John Hazzouri asked a question but I could not make it out.

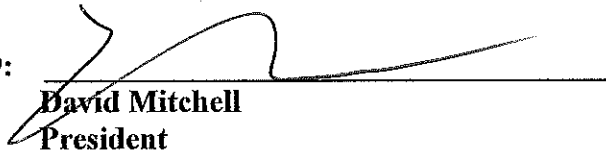
John Judge said you spoke of volatility earlier, do you see any indicators. Last fall we weren't seeing any indicators of volatility in the market. Alex said certainly the indicators of volatility have picked up. We have gotten as a result closer to the benchmark. In December we had further lowered corporates in high yield, we had a greater overweight to equities. We have gotten closer to benchmarks as the volatility indicators have picked up. Here in 2019 our investment committee views are that trade risks and slowing GDP growth in Europe and China represent a major head wind. We're not going to pick what day the market may sell off. It tends to be around certain news events. So we look at the bigger picture around those events.

He reviewed the Asset Allocation Summary it is slightly underweight in cash 4.5%. It is a little overweight in international equity 20.3% being a benefactor to the portfolio but the underweight to dramatic being a drag. Giving out views the risks he spoke to it is likely by the end of this week the investment committee will elect to reduce that international equity to close the flat with the benchmark and the domestic equity will likely come up to a percent or so. We are still maintaining overweight to equities like 1 or 1 ½% but using that overweight here in the domestic market.


He reviewed the Account Reconciliation, the cash out flow just under a billion for expenses, benefits, etc. The investment return is back in a positive, started a \$95.8 million to \$96.5 million at the end of the month. As of March 15th the plan is up 7.17%, year to date it just lagged the benchmark by just a ½ of a percent, 7.71 is the benchmark return. The market value as of March 15th is \$97,303,520.

Motion to adjourn made by Paul Helring, seconded by Roseann Novembrino all were in favor.

Minutes approved April 17, 2019:



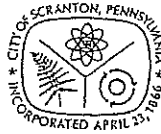
David Mitchell
President



Kathleen McGinn
Recording Secretary

April 17th is our next Meeting.

City of Scranton
Pennsylvania



Municipal Pension Fund

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APR 17 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

NON-UNIFORM MUNICIPAL PENSION

AGENDA

APRIL 17, 2019

1. RECEIVED AN INVOICE FROM DURKIN MACDONALD, LLC IN THE AMOUNT OF \$ 1,110.75 WHICH REPRESENTS SERVICES RENDERED FROM MARCH 19, 2019 THROUGH APRIL 15, 2019.
2. RECEIVED A PENSION APPLICATION FROM FORMER LIBRARY EMPLOYEE SHIRLEY ZERECHAK. MRS. ZERECHAK BEGAN EMPLOYMENT WITH THE LIBRARY IN 1971 AND HAS CONTRIBUTED TO THE PENSION FUND FOR OVER 34 YEARS. SHE IS 84 YEARS OF AGE AND IS ENTITLED TO A \$700.00 PER MONTH PENSION BEGINNING IN MAY 2019.
3. A REFUND OF \$407.00 IS DUE TO THE ESTATE OF REGINA VAN WIE, FORMER SINGLE TAX OFFICE EMPLOYEE, WHO PASSED AWAY ON APRIL 3, 2019.

TAX ASSESSOR'S REPORT

Hearing Date: 04/10/19

Time	Name	Boro/Twp.	Pin Number	Attorney	Proposed/Current Assesed Value	After Appeal Value
10:00 AM	NOVACORE LLC	SCRANTON CITY	15605070018		4400	1600
10:10 AM	FELKOWSKI SCOT M&BROWN DAVI	OLD FORGE	17508010018		10500	9000
10:20 AM	KERRIGAN KARISSA	JESSUP	11507030007		16000	14200
10:30 AM	ROEDER PHILIP	JEFFERSON TWP	13804040014		24000	19000
10:40 AM	BASILE MATTHEW S	MOOSIC	1850102001049		45250	32000
10:50 AM	HEATER HOWARD & LISA	OLYPHANT	1140701001201		20000	16500
11:00 AM	REEVES EDWARD W& JOHN I	JERMYN	07417060003		30000	21000
11:10 AM	MOYLAN KEVIN M & CHRISTINE M	ARCHBALD	0940101001535	RICHARD FANUCCI	61000	36500
11:20 AM	GILBRIDE JEAN	CLIFTON TWP	2330302001802	RICHARD FANUCCI	51400	31900
11:40 AM	ACADEMY II LP	MOSCOW	1981103000201	PATRICK LAVELLE	720000	720000
11:50 AM	BUTTS ROBERT C & LAUREN J	SCOTT TWP	04102010006		58000	27000
12:10 PM	DIANA ROCCO G	ROARING BROOK TWP	1700101000114		61500	38500
12:20 PM	ZELINKA EDWARD	RANSOM	15204050005		59550	59550
12:30 PM	KANKANI VENU GOPAL&LAKHOTIA	CLARKS GREEN	0900404000723		64500	52000
12:40 PM	WILSON HAROLD O JR&DEBORAH A	SCRANTON	12401040009		16000	8000
12:50 PM	MAIN SWETLAND LLC	SCRANTON	15613050012	SAMUEL FALCONE JR	288650	288650
TOTAL RECORDS					16	

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APR 16 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

(01/01) 04/16/2019 11:11:55 AM

Melissa Maguire 5709636385

Tuesday, April 16, 2019



CITY PLANNING COMMISSION

CITY HALL : 340 NORTH WASHINGTON AVENUE : SCRANTON, PENNSYLVANIA 18503 : PHONE 570-348-4280 : FAX 570-348-4171

CITY PLANNING COMMISSION

April 24, 2019

6:00 PM

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APR 17 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Meeting Location
City Council Chambers 2nd Floor
City Hall
340 N. Washington Ave.
Scranton, PA

OLD BUSINESS:

1. Review of Final Land Development Plans by Lace Building Affiliates, LP for the development of Lace Village a development of the former Scranton Lace property into a complex of 59 Townhomes, 68 Apartments and 31,000 SF mixed use commercial space. 1315 Meylert Ave (I-L zone, Mixed Use Adaptive Reuse

NEW BUSINESS:

1. Review of Final Land Development Plans by Wyoming Avenue Development LLC. for the development of Medical Offices and additional parking at 501 South Washington Ave. (I-L zone)
2. Make recommendation to Zoning Hearing Board regarding request by The Forever Sammi Treatment Facility for special exception approval for a change of use (Medical Offices to Treatment Facility) pursuant to Section 806.G of the Zoning Ordinance. 125 Scranton- Pocono Highway (former Geisinger Medical Offices) (R-1 & C-R zones)

RESOLUTION NO. _____

2019

AUTHORIZING THE MAYOR AND OTHER APPROPRIATE CITY OFFICIALS TO EXECUTE AND ENTER INTO A CONTRACT WITH KOHANSKI & COMPANY, PC TO PROVIDE THE CITY OF SCRANTON INDEPENDENT POST AUDIT FOR FISCAL YEARS ENDING DECEMBER 31, 2018, DECEMBER 31, 2019, DECEMBER 31, 2020 AND DECEMBER 31, 2021.

WHEREAS, a request for Proposal was advertised for the City of Scranton Independent Post Audit for fiscal years ending 2018 through 2021, three (3) proposals were submitted for review; and

WHEREAS, after review of the proposals submitted, it was determined that it would be in the best interest of the City to award the contract to Kohanski & Company, PC for the reasons provided in the attached Memorandum from the Business Administrator.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SCRANTON that the Mayor and other appropriate City Officials are authorized to execute and enter into a Contract, substantially in the form attached hereto marked as Exhibit "A" and incorporated herein by reference thereto with Kohanski & Company, PC to provide the City of Scranton Independent Post Audit for Fiscal Years ending December 31, 2018, December 31, 2019, December 31, 2020 and December 31, 2021.

SECTION 1. If any section, clause, provision or portion of this Resolution shall be held invalid or unconstitutional by any Court of competent jurisdiction, such decision shall not affect any other section, clause provision or portion of this Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution or any portion thereof from time to time as it shall deem advisable in the best interests of the promotion of the purposes and intend of this Resolution and the effective administration thereof.

SECTION 2. This Resolution shall become effective immediately upon approval

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

CONTRACT

This contract entered into this ____ day of _____ 2019 effective from
upon execution of Contract to Completion of 2021 Audit by and between the City of Scranton,
340 North Washington Avenue, Scranton, PA 18503, herein after called "Scranton" and

KOHANSKI & COMPANY, PC
3939 BIRNEY AVENUE
MOOSIC, PA 18507
PHONE NO. (570) 941-2248.

hereinafter called "Contractor".

WITNESSETH:

WHEREAS, Scranton desires the Contractor to perform certain work and services in
accordance with the terms and conditions hereinafter set forth and the Contractor is ready,
willing and able to perform such work and services.

NOW THEREFORE, in consideration of the promises contained herein and the promises
each to the other made, the parties do agree and intend to be legally bound as follows:

ARTICLE I - CATEGORY OF WORK AND SERVICES

The work and services to be performed by Contractor shall be in the general fields of
providing independent post audits for the years ending December 31, 2018, December 31, 2019,
December 31, 2020 and December 2021. The Contractor hereby covenants, contracts and agrees
to furnish Scranton with:

CITY OF SCRANTON'S INDEPENDENT POST AUDIT
FOR YEARS ENDING 12-31-2018, 12-31-19, 12-31-2020 AND 12-31-21
PER THE ATTACHED BID PROPOSAL AND SCRANTON'S
SPECIFICATIONS AND PER THE FOLLOWING
ALL-INCLUSIVE FEE SCHEDULE

1.	FISCAL YEAR 2018	\$38,500.00
2.	FISCAL YEAR 2019	\$39,750.00
3.	FISCAL YEAR 2020	\$41,000.00
4.	FISCAL YEAR 2021	\$42,500.00

Said services to be furnished and delivered in strict and entire conformity with Scranton's
Specifications marked as Exhibit "A" attached hereto and incorporated herein by reference
thereto and the Bid Proposal submitted by Kohanski & Company, PC dated April 3, 2019
attached hereto marked as Exhibit "B" and incorporated herein by reference thereto. Said Bid
Proposal and Specifications are hereby made part of this Agreement as fully and with the same
effect as if set forth at length herein.

ARTICLE II - GENERAL

(1) In the performance of the work and services hereunder, the Contractor shall act solely
as an independent contractor, and nothing contained or implied shall at any time be so construed
as to create the relationship of employer and employee, partnership, principal/agent, or joint
adventurer as between Scranton and the Contractor.

(2) Failure of either party to enforce any of its rights hereunder shall not constitute a waiver of such rights, or of any other rights hereunder.

ARTICLE III - FEES

Said services to be furnished and delivered in strict and entire conformity with the Bid Proposal and Specifications attached hereto. Said Bid Proposal and Specifications are incorporated herein by reference as though set forth at length.

Scranton agrees to pay the Contractor for furnishing the above services if said services are provided in full compliance with the terms and conditions of this Contract to the satisfaction and approval of the Business Administrator. Such approval shall not be unreasonably withheld. The terms and conditions of this contract are set forth herein and may be supplemented by any attachments or exhibits incorporated herein by reference.

ARTICLE IV - INDEMNIFICATION

The Contractor shall indemnify, defend, and hold harmless Scranton from and against any and all claims and actions, based upon or arising out of damage to property or injuries to person or other acts caused or contributed to by Contractor or anyone acting under the Contractor's direction or control or on the Contractor's behalf in the course of the Contractor's performance under this contract.

ARTICLE V - INSURANCE

- (1) Contractor represents that it now carries, and agrees it will continue during the term of this Contract to carry, at a minimum: Workers' Compensation, Comprehensive General and Contractual Liability, and Professional Liability Insurance in the following amounts:

<u>TYPE OF INSURANCE</u>	<u>LIMITS OF LIABILITY</u>
Workers' Compensation	Statutory
Employer's Liability	\$ 500,000.00
Professional Liability	\$1,000,000.00 each occurrence \$1,000,000.00 aggregate
Comprehensive General Liability (including Blanket Contractual Liability Insurance)	
Bodily Injury	\$ 1,000,000 each person \$ 1,000,000 each occurrence \$ 1,000,000 aggregate
Property Damage	\$ 500,000 each occurrence
Personal Injury	\$ 500,000
Comprehensive Automobile Liability:	
Bodily Injury	\$ 300,000 each person \$ 500,000 each occurrence
Property Damage	\$ 500,000 each occurrence

- (2) Certificates of all insurance provided by the Contractor shall be available for Scranton's review and will be furnished to Scranton if requested. Such copies of certificates shall include the following:

- (a) Name of insurance company, policy number, and expiration data;
- (b) The coverage required and the limits on each, including the amount of deductibles or self-insured retentions (which shall be for the account of the Contractor);
- (c) A statement indicating Scranton shall receive thirty (30) days notice of cancellation or significant modification of any of the policies which may affect Scranton's interest;
- (d) A statement confirming Scranton has been named an additional insured (except for Worker's Compensation) on all policies; and
- (e) A statement confirming that Scranton, its agents and employees, have been provided a waiver of any rights or subrogation, which the Contractor may have against them.

ARTICLE VI: TERMINATION OF CONTRACT

If through any cause the CONTRACTOR shall fail to fulfill in a timely and proper manner its obligations under this Agreement, or in the event of violation of any of the covenants contained herein, or in the event of violation of the laws applicable to implementation of the project contemplated by this Agreement, or in the event of misuse of funds, mismanagement, criminal activity or malfeasance in the implementation of this Agreement, Scranton shall thereupon have the right to terminate this Agreement by giving written notice to the CONTRACTOR specifying the effective date of termination. Said notice shall be given in writing to the CONTRACTOR and will be effective upon receipt by the CONTRACTOR. In such an event, all project records, unused grant monies, and such amounts as may have been expended contrary to the terms of this Agreement shall be returned to the Scranton.

ARTICLE VII: DEFAULT

In the event of a default by Contractor under this Agreement, the defaulting party then shall reimburse the non defaulting party for all costs and expenses incurred by the non defaulting party in connection with the default, including without limitation, court costs and attorneys fees at the trial level and on appeal.

ARTICLE VIII: JURISDICTION

This Agreement shall be construed and interpreted in accordance with the laws of the Commonwealth of Pennsylvania and all obligations hereunder are to be performed in Lackawanna County, Pennsylvania. Jurisdiction over the subject matter and performance of this Agreement is therefore vested in the Lackawanna County Court of Common Pleas.

ARTICLE IX - ENTIRE AGREEMENT

This contract constitutes the entire agreement between Scranton and Contractor. It supersedes all prior contemporaneous communications, representations, or agreements, whether oral or written, with respect to the subject matter thereof and if it has been induced by no representations, statements, or agreements other than those expressed. No agreement hereafter made between the parties shall be binding on either party unless reduced to writing and signed by an authorized officer of the party sought to be bound thereby.

IT IS FURTHER UNDERSTOOD AND AGREED that this contract is entered into under and subject to the provisions of the Act of Assembly of the Commonwealth of Pennsylvania, approved March 7, 1901, its supplements and amendments, and the liability of the City of Scranton herein limited to the amount appropriated for the same and subject to the Section 6-13 of the Administrative Code of the City of Scranton which limits payments of money out of the City Treasury to appropriations made by the Council.

IN WITNESS WHEREOF the parties hereto have, in due form of law, caused this agreement to be executed the day and year first above written.

ATTEST:

CITY CLERK

BY: _____
MAYOR

DATE: _____

DATE: _____

COUNTERSIGNED:

CITY CONTROLLER

BUSINESS ADMINISTRATOR

DATE: _____

DATE: _____

APPROVED AS TO FORM:

CITY SOLICITOR

DATE: _____

KOHANSKI & COMPANY, PC

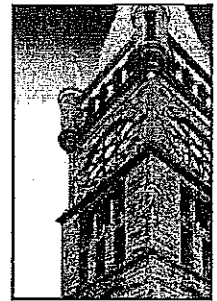
BY:

TITLE: _____

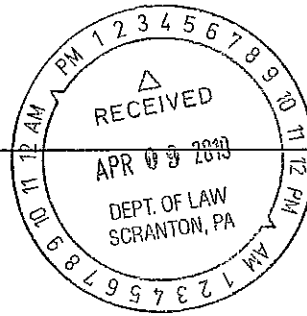
DATE: _____

BUSINESS ADMINISTRATION

City Hall
340 North Washington Avenue
Scranton, Pennsylvania 18503
Tel: (570) 348-4118
Fax: (570) 348-4225



SCRANTON



April 9, 2019

Memo

To: William Courtright, Mayor
Jessica Eskra, Solicitor
Lori Reed, City Clerk

From: David Bulzoni, Business Administrator

Re: **City of Scranton Independent Post Audit**

All,

The City of Scranton received three proposals for the Independent Post Audit for the fiscal years 2018 through 2021. The proposals and associated costs are below. The all-inclusive fee will be assessed each year for the duration of the contract as follows:

Jones Kohanski

1. Fiscal Year 2018	\$ 38,500
2. Fiscal Year 2019	\$ 39,750
3. Fiscal Year 2020	\$ 41,000
4. Fiscal Year 2021	\$ 42,500

SB Company

1. Fiscal Year 2018	\$ 44,000
2. Fiscal Year 2019	\$ 46,000
3. Fiscal Year 2020	\$ 48,000
4. Fiscal Year 2021	\$ 50,000

Rossi and Company

1. Fiscal Year 2018	\$ 58,000
2. Fiscal Year 2019	\$ 60,000
3. Fiscal Year 2020	\$ 62,000
4. Fiscal Year 2021	\$ 64,000

Jones Kohanski is based in Moosic. The proposal was submitted by Michael Kohanski. It should be noted that the total cost of the present proposal recommended for approval is less

than the same comparable four year contract of SB Company over the prior four year by \$10,250.00. Also, only one proposal was received for the prior audit contract.

Therefore, Office of the Business Administrator recommends the approval of the proposal submitted by Jones Kohanski, PC and the subsequent independent post audit contract with the firm.

REQUEST FOR PROPOSAL

Separate sealed proposals will be received by the City of Scranton, 340 North Washington Avenue, Scranton, PA 18503 until 10:00 a.m. April 3, 2019 , at which time such proposals will be opened in the City Council Chambers for the following:

CITY OF SCRANTON

INDEPENDENT POST AUDIT FOR THE FOLLOWING YEARS:

FISCAL YEAR ENDING DECEMBER 31, 2018

FISCAL YEAR ENDING DECEMBER 31, 2019

FISCAL YEAR ENDING DECEMBER 31, 2020

FISCAL YEAR ENDING DECEMBER 31, 2021

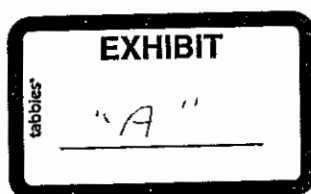
Proposals shall be made in accordance with the specifications to be obtained from the City Purchasing Department, 340 North Washington Avenue, Scranton, PA 18503 and which may be had by interested parties responding to the Request. Copies can be requested by contacting the City of Scranton Purchasing Clerk, at jreed@scrantonpa.gov.

Sealed envelopes containing the proposals will be received and identified as "City of Scranton Independent Post Audit". The envelopes should be delivered or mailed to the **Office of the City Controller, 340 N. Washington Ave., 2nd Floor, Scranton, PA 18503**, so as to arrive by the date and time specified above. The City of Scranton will require five (5) copies of this proposal. If you have any questions, please call David M. Bulzoni, Business Administrator, at (570) 348-4214, or Rebecca McMullen, Finance Manager, at (570) 348-4246.

David M. Bulzoni

Business Administrator

Each proposal must be accompanied by a signed proposal, certificate of insurance, and completed affidavits.



INVITATION FOR REQUEST FOR PROPOSAL

CITY OF SCRANTON

Prospective respondents are invited to submit a proposal for an "Independent Post Audit" of all City revenues and accounts in accordance with the Home Rule Charter, Administrative Code, and Federal Programs (including CDBG funds) under the Single Audit Act of 1984, in accordance with the Request for Proposal.

All proposals must be submitted in five (5) copies to the Office of the City Controller, 2nd Floor, City Hall, 340 North Washington Avenue, Scranton, Pennsylvania, 18503. All proposals must be delivered in a sealed envelope and clearly marked. Late proposals will not be considered regardless of the reason.

I. GENERAL INFORMATION

- 1. PURPOSE:** The Request for Proposal (RFP) provides interested prospective proposers with sufficient information to enable them to prepare and submit proposals for consideration by the Office of the City Clerk of the City of Scranton to select an auditing firm to provide an independent post audit for a four (4) year period.
- 2. ISSUING OFFICE:** This Request for Proposal is issued by the City of Scranton Office of Business Administration Department of Purchasing.
- 3. SCOPE OF SERVICES:** This RFP contains instructions governing proposals to be submitted and the material to be included therein; a description of the service to be provided; requirements which must be met to be eligible for consideration, general evaluation criteria, and other requirements to be met by each proposal.
- 4. PROBLEM STATEMENT:** The City of Scranton is presently considered a Distressed City under Act 47. The Pennsylvania Economy League has been chosen by the Department of Community and Economic Development to act as the City's Recovery Plan Coordinator. The City of Scranton is currently working with five (6) different union contracts.
- 5. REJECTION OF PROPOSALS:** The City of Scranton reserves the right to reject any and all proposals received as a result of this request and is not obligated to select the lowest cost proposal.
- 6. INCURRING COSTS:** The City of Scranton is not liable for costs incurred by the prospective proposers prior to the issuance of a contract.
- 7. AMENDMENT TO THE RFP:** The Request for Proposal may be amended by the City. If amended, notification will be provided to the prospective proposers.
- 8. PROPOSALS:** For further consideration, proposers must submit a complete response to the RFP, using the format provided in Part II. Each proposal must be submitted in five (5) copies to the Office of the City Controller. No other distribution of proposals will be required. Proposals must be signed by an authorized official as the contents are binding. The proposal must remain valid for a period of ninety (90) days.

II. REQUIRED INFORMATION AND SCOPE OF SERVICES

Proposals must be submitted in the format outlined below.

1. PRIOR EXPERIENCE: Please document the firm's experience providing auditing services to other municipalities, specifically cities. Describe similar engagements and define the scope of engagement and description of recommendations. Experience shown should be work completed by your firm. Please refer to the audits completed by the firm including the contact information of the municipal representative.

2. SCOPE OF WORK: Pursuant to Section 313 of the Home Rule Charter, the City of Scranton is requesting proposals from independent certified public accounting firms to conduct an independent post audit of the City's revenues and accounts for the fiscal years noted in the introductory page.

The post audit shall include an examination and the expression of an opinion on the financial statements of the City. The prospective service providers will provide professional independent certified public accounting services to conduct an on-site audit of all funds of the City, including Pension Funds, the City's Irrevocable Trust Funds, Federal Programs (including CDBG Funds), under the Single Audit Act of 1984, for fiscal years ending December 31, 2018, December 31, 2019, December 31, 2020, and December 31, 2021.

3. MANAGEMENT LETTER

The Audits for the proposed four (4) years will result in an opinion with an accompanying Financial Management letter, relating to the financial operations of the City of Scranton and complete financial statements reflecting the position of the funds.

4. PERSONNEL: The proposed staff shall have received continuing professional education in governmental accounting during the past two years and shall be familiar with all Government Accounting Standards Board (GASB) policies. The firm shall have a positive peer review within the last three (3) years. Peer review confirmation may be required if requested by the City of Scranton.

5. WORK PLAN: Briefly describe your plan for accomplishing the audits/management letter. Include a proposed time schedule from start to completion. The City of Scranton is subject to debt requirements for audit completion. Specific debt covenants require the completion of the audit by June 30 of the subsequent fiscal year. The City of Scranton recognizes this time schedule may present difficulties due to the scope of the audit responsibilities but the City also expects the firm to dedicate sufficient resources to the completion of the work on a timely basis. If the audit is not completed by **September 30** of the subsequent fiscal year, the City of Scranton may assess a 10% (annual cost) penalty on the contractual cost of the audit for the fiscal year in question if, minimally, a draft audit is not delivered by the **September 30** completion date. The City presently uses an accounting firm to assist with audit preparation duties to prepare information for the auditor.

An exit conference is required no later than 60 days following the completion of the audit. Invitees will include the Mayor, the City Clerk, representatives of City Council, the City Controller, and the Assistant Business Administrator and Business Administrator. The selected firm must place a Summary of Accounts for each audited year in a local newspaper no later than 30 days following the completion of the audit.

6. PUBLICATIONS: Services provided under the scope of this Audit engagement shall be performed in accordance with the most recent adaptations of the following publications:

The City of Scranton Home Rule Charter and Administrative Code;

Governmental Accounting, Auditing and Financial Reporting (National Committee on Governmental Accounting);

Audits of State and Local Governmental Units (American Institute of Certified Public Accountants (Latest Edition);

Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance;

Government Accounting Standards (Yellow Book);

Audits of State and Local Governments and Non-Profit Organizations (Single Audit Act – P.L. 104-156 – Circular Number A-133, as amended;

Commonwealth of Pennsylvania - Municipal Pension Laws, including Municipal Pension Plan Funding – Act 205 of 1985 as amended;

Grants and Agreements with State and Local Governments, Common Rule – 24 CFR Part 85, 2001 Edition (formerly OMB Circular Number A – 102, as amended through August 1997);

Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87, as amended.

7. COMMUNITY DEVELOPMENT BLOCK GRANT/FEDERAL PROGRAMS: This audit is subject to all rules and regulations of the Community Development Block Grant Program. A non-collusion affidavit form must be completed and submitted with the proposal. The successful firm shall be an equal opportunity employer. The City of Scranton encourages minority and women owned businesses to participate in the proposal process. Proposers must submit, along with their proposal, a list of federal programs performed which involved Community Development Block Grant funding, etc. The Office of Community and Economic Development, under the United States Government Department of Housing and Urban Development, will fund this portion of the project through the Community Development Program allocation.

The audit will include, but not be limited to any and all federal funds received under programs managed by the City of Scranton Office of Community and Economic Development and will include any and all federal funds received during the audit period.

8. OTHER RELEVANT DATA:

- a. The Audit for fiscal years 2014-2017 were performed by SB & Company LLC;
- b. The City of Scranton accounting records are maintained, primarily, by the Office of Business Administration;
- c. All real estate and local taxes are billed by the elected Collector of Taxes, with the exception of the City of Scranton Earned Income Tax, which is billed and collected by Berkheimer Associates in conjunction with Act 32 of 2008;
- d. Audit work papers shall remain in the custody of the auditor, as appropriate. However, City personnel, under the supervision of the City Clerk, Finance Manager, Business Administrator, and succeeding auditors, shall be given access to audit work papers and shall have a right to copy such work papers pertaining to the audits for the years delineated in the Request for Proposal for

a period of three (3) years after the delivery of the Final Report for the corresponding calendar years;

e. A Work Progress update will be submitted to the officials in Section 5 on no more than a monthly basis.

9. SUBCONTRACTING: The auditor shall not subcontract any work associated with this contract to any other firm unless first approved by the City of Scranton;

10. RELATIONSHIP TO THE CITY OF SCRANTON: The auditor shall provide the City of Scranton with a clear statement of the relationship of the firm and/or its principals with, or knowledge of, any officials or employees of the City of Scranton and clearly state the nature of the same.

11. AFFIDAVITS TO BE PROVIDED: Proposers shall complete affidavits as part of the Proposal and provide respective forms as appendices, which should include non-collusion, affirmative action, certification of non-segregated facilities, and firm disclosures.

12. INSURANCE: The auditor shall assume the defense of and indemnity and hold harmless the City of Scranton, its officers, agents, and employees from and against any and all claims, demands, actions, suits, and proceedings by others and against all liability, both negligent and non-negligent, arising directly out of the actions of the firm/proposer in their performance of this contract.

By submitting a Proposal, the proposer agrees that it now carries or will carry throughout the term of any Contract generated as a result of this Request for Qualifications, at a minimum, the following types and amounts of insurance:

Workers' Compensation	Statutory
Employer's Liability	\$500,000
Professional Liability	\$1,000,000 each occurrence \$1,000,000 aggregate
Comprehensive General Liability (including Blanket Contractual Liability Insurance)	
Bodily Injury	\$1,000,000 each person \$1,000,000 each occurrence \$1,000,000 aggregate
Property Damage	\$500,000 each occurrence
Personal Injury	\$500,000

Comprehensive Automobile Liability

Bodily Injury	\$300,000 each person \$500,000 each occurrence
Property Damage	\$500,000 each occurrence

Certificates of Insurance shall be furnished to the City of Scranton upon request.

13. MISCELLANEOUS COSTS: All costs such as clerical, copying, travel, bonds, and incidental costs associated with the audit will be responsibility of the firm awarded the contract.

III. CRITERIA FOR SELECTION

- 1. EVALUATION:** All proposals received from prospective firms will be reviewed and evaluated by the Office of Business Administration. A recommendation will be made by the Office of Business Administration to the City Clerk and City Council, which will select the proposal which most closely meets the requirements of the Request for Proposal.

The City of Scranton reserves the right to reject any and all proposals submitted and to request additional information from any Proposer. The City of Scranton reserves the right to waive minor irregularities in the procedures or proposals if it is deemed in the best interests of the City of Scranton. The City may elect, at its sole and absolute discretion, to award a Contract based on the initial proposals, or, to open negotiations, either written or oral, with one or more proposers to address performance, technical, pricing, delivery, or other provisions. If negotiations are opened, the City may elect, at its sole and absolute discretion, to conclude negotiations at any time if it is determined to be in its best interest, or they will be closed upon settlement of all questions and clarifications. Proposals may be rejected and negotiations terminated by the City. The award will be based on the offers submitted, as well as any and all negotiations conducted. The City further reserves the right to reject all proposals and seek new proposals when such procedure is considered to be in the best interest of the City.

The award will be made to that responsive and responsible proposer whose proposal, conforming to requirements of the request, will be most advantageous to the City, price and other factors considered. The award may or may not be made to the firm with the lowest cost.

After notice from the City, the selected proposer will be required to enter into a contract upon receipt of a Notice of Award. If a contract is not executed by the selected proposer, then the City reserves the right to retract the Notice of Award and enter into a contract with another proposer.

Proposals must be in typewritten form. Unsigned proposals will not be accepted. Proposers are expected to examine the content of the request and respond accordingly. Failure to do so will be at the Proposer's risk.

No proposal will be accepted from or contract awarded to any person, firm or corporation that is in arrears to the City in the payment of any fees or is in default to the City upon any contract, or that is a defaulter, as surety or otherwise, upon any obligation to the City or who had failed to faithfully perform any previous contract with the City.

MISCELLANEOUS: OPEN RECORDS LAW/PUBLIC INFORMATION

Under the Pennsylvania Right-to-Know Law (the "Law"), 65 P. S. Section 67.101 et. seq., a record in the possession of the City is presumed to be a public record subject to disclosure to any legal resident of the United States, upon request, unless protected by a statutory exception.

Any contract dealing with the receipt or disbursement of funds by the City or the City's acquisition, use or disposal of services, supplies, materials, equipment or property is subject to disclosure under the Law. The following are not subject to disclosure under an exception in the Law:

1. A proposal pertaining to the City's procurement or disposal of supplies, services or construction prior to the award of a contract or prior to the opening and rejection of all bids; and
2. Financial information of a bidder or proposer requested in an invitation to bid or request for proposals to demonstrate the bidder's or proposers economic capability.

TRANSFERS AND ASSIGNMENTS

1. Consultant shall not, without written consent of the City, assign, hypothecate or mortgage this agreement. Any attempted assignment, hypothecation or mortgage without the consent of the City shall render this agreement null and void.
2. Neither this agreement nor any interest therein shall be transferable in proceedings in attachment or execution against bidder or in voluntary or involuntary proceedings in bankruptcy or insolvency or receivership taken by or against the respondent, or by any process of law including proceedings under Chapter X and XI of the Bankruptcy Act.

IV. SERVICE EVALUATION:

1. **GENERAL:** It is up to the firm submitting the proposal to develop and present a detailed scope of work. The detailed scope of work proposed, at a minimum, should be designed to accomplish the goals of the Request for Proposal and fully address the primary elements identified in the RFP;
2. **BACKGROUND:** Please provide a brief history of your company (and, if applicable, parent company). Include the names of personnel, in short biographical form, who will be engaged in the projected work with the City of Scranton;
3. **SERVICES – GENERAL:** Please provide a brief description of the services provided by your firm to the City of Scranton, if selected;
4. **SERVICES – SPECIFIC:** Please provide a sample report that your firm developed for reporting data that would comprise a representative sample of your firm's work.
5. **COST:** Please specify the assigned costs to the City associated with your proposal.

All responses must be received by 10:00 A.M. Eastern Time April 3, 2019. Questions should be submitted to either jreed@scrantonpa.gov , dbulzoni@scrantonpa.gov or, rncmullen@scrantonpa.gov. Subject line of questions and/or responses should read: "City of Scranton Independent Post Audit."

**ATTACHMENTS
DATA SUBMISSION DOCUMENTS**

Attachment A. Affirmative Action Certification

During the term of this contract, Bidder agrees as follows:

- (1) Bidder shall not discriminate against any employee, applicant for employment, independent contractor or any other person because of race, color, religious creed, ancestry, national origin, age, sex or handicap. Bidder shall take affirmative action to insure that applicants are employed, and that employees or agents are treated during employment, without regard to their race, color, religious creed, ancestry, national origin, age, sex or handicap. Such affirmative action shall include, but is not limited to the following: employment, upgrading, demotion or transfer; recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training. Bidder shall post in conspicuous places, available to employees, agents, applicants for employment, and other persons, a notice to be provided by the contracting agency setting forth the provision of this affirmative action certification.
- (2) Bidder shall, in advertisements or requests for employment placed by it or on its behalf, state all qualified applicants will receive consideration for employment without regard to race, color, religious creed, ancestry, national origin, age, sex or handicap.
- (3) Bidder shall send each labor union or workers' representative with which it has a collective bargaining agreement to other contract or understanding, a notice advising said labor union or worker's representative of its commitment to this affirmative action certification. Similar notice shall be sent to every other source of recruitment regularly utilized by bidder.
- (4) It shall be no defense to a finding of noncompliance with this affirmative action certification that bidder has delegated some of its employment practices to any union, training program, or other source of recruitment which prevents it from meeting its obligations. However, if the evidence indicates that the bidder was not on notice of the third-party discrimination or made a good faith effort to correct it; such a factor shall be considered in mitigation in determining appropriate sanctions.
- (5) Where the practices of a union or of any training program or other source of recruitment will result in the exclusion of minority group persons, so bidder will be unable to meet its obligations under this affirmative action certification, bidder

shall then employ and fill vacancies through other affirmative action employment procedures.

- (6) Bidder shall comply with all state and federal laws prohibiting discrimination in hiring or employment opportunities. In the event of bidder's noncompliance with affirmative action certification of this contract or with any such laws, this contract may be terminated or suspended, in whole or in part, and bidder may be declared temporarily ineligible for further City of Scranton contracts, and other sanctions may be imposed and remedies invoked.
- (7) Bidder shall furnish all necessary employment documents and records to, and permit access to its books, records, and accounts by, the City of Scranton Department of Business Administration, for purposes of investigation to ascertain Compliance with the provision of this certification. If bidder does not possess documents or records reflecting the necessary information requested, it shall furnish such information on reporting forms supplied by the City of Scranton Department of Business Administration.
- (8) Bidder shall actively recruit minority subcontractors or subcontractors with substantial minority representation among their employees.
- (9) Bidder shall include the provisions of this affirmative action certification in every subcontract, so that such provisions will be binding upon each subcontractor.
- (10) Bidder's obligations under this clause are limited to the bidder's facilities within Pennsylvania, or where the contract is for purchase of goods manufactured outside of Pennsylvania, the facilities at which such goods are actually produced.

DATE: _____

(Name of Bidder)

BY _____

TITLE _____

Attachment B. Certificate of Non-Segregated Facilities

The bidder certifies that he does not maintain or provide for his employees and segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder certifies further that he will not maintain or provide for his employees any segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder agrees that a breach of this certification will be a violation of the Equal opportunity clause in any contract resulting from acceptance of his bid. As used in this certification, the term "segregated Facilities," means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing directive or are in fact segregated on the basis of race, color, religion, or national origin, because of habit, local custom, or otherwise. The Bidder agrees that (except where he has obtained identical certifications from proposal sub-contractors for specific time periods) he will obtain identical certifications from proposed sub-contractors prior to the award of sub-contracts exceeding \$10,000 which are not exempt from the provisions of the Equal Opportunity clause, and that he will retain such certification in his files.

NOTE: The penalty for making false statements in offers is prescribed in 18 U.S.C. §1001.

DATE: _____

(Name of Bidder)

BY _____

TITLE _____

Attachment C.
Non-Collusion Affidavit of Prime Bidder

STATE OF _____

COUNTY OF _____

_____, being first
duly sworn, deposes and says that:

1. He is _____
(Owner, partner, officer, representative or agent)

of _____, the Bidder that has submitted the
bid;

2. He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;
3. Such Bid is genuine and is not a collusive or sham Bid;
4. Neither the said Bidder nor any of its officers, partners, owners, agents, Representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted or to refrain from bidding in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, or to Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the City of Scranton (Local Public Agency) or any person interested in the proposed Contract; and;
5. The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the bidder or any of its agents, representatives, owners, employees or parties in interest, including this affiant.

Non-Collusion Affidavit

Signature Page

Signed _____

(TITLE)

SUBSCRIBED AND SWORN TO BEFORE ME

THIS _____ DAY OF _____
_____, 20 _____

(TITLE)

MY COMMISSION EXPIRES _____
_____, 20 _____

Attachment D. Disclosures by Firm or Contractor

1. Included in the proposal shall be a provision for the names and titles of all individuals providing professional services to the City of Scranton. After each name, please provide the responsibilities of that person with regard to the professional services provided to the City of Scranton.
 - List the names of any of the above individuals who are current or former officials or employees of the City of Scranton, their position, and dates of employment or public service.
2. Within the past five years, has the firm or contractor made a political contribution to any municipal official or candidate for municipal office in the City of Scranton or to the political party or political committee for whom the solicitation was made.
3. Does the firm or contractor have a direct financial, commercial, or business relationships with any municipal official or employee of the City of Scranton. With regard to every municipal official for which the answer is yes, identify that individual and provide a summary description of that relationship.
4. Within the past five years, has the firm or contractor conferred any gift of more than nominal value to any municipal official or employee of the City of Scranton within their capacity as a municipal official or employee of the City? A gift includes money, services, loans, travel, and entertainment, at value or discounted value.
5. Regarding the provision of professional services to the City of Scranton, are you aware of any conflicts of interest, whether apparent, potential, or actual, with respect to any officer, director, or employee of the firm or contractor and officials or employees of the City of Scranton. If yes, please provide a summary written explanation of the circumstances which you believe provide a basis to conclude that an apparent, potential, or actual conflict of interest may exist.
6. Omission of any responses required in questions one through five may result in the disqualification of the proposal.

VERIFICATION

I, _____, hereby state that I am _____

for _____, and am authorized to make this verification.

**THIS PROPOSAL, WHICH INCLUDES ATTACHMENTS A, B, C AND D
MUST BE RECEIVED IN THE
OFFICE OF THE CITY CONTROLLER IN A SEALED ENVELOPE NO LATER THAN
10:00 a.m.
April 3, 2019**

TO THE ATTENTION OF:

Roseann Novembrino
City Controller
City of Scranton
340 North Washington Avenue
2nd Floor
Scranton, PA 18504

NAME OF FIRM: _____

CONTACT PERSON: _____

STREET ADDRESS: _____

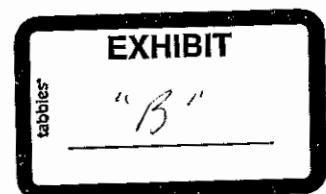
CITY/STATE/ZIP: _____

TELEPHONE NUMBER: _____

FAX NUMBER: _____

EMAIL ADDRESS: _____

PROPOSAL FOR AUDIT SERVICES
CITY OF SCRANTON



**PROPOSAL FOR AUDIT SERVICES
CITY OF SCRANTON**

Kohanski & Company, PC
Michael W. Kohanski, Principal
3939 Birney Avenue
Moosic, PA 18507
570.941.2248

172,000

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

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KOHANSKI

Company • P C

April 3, 2019

City Council
City of Scranton
340 N. Washington Street
Scranton, PA 18503

Dear Council Members:

Thank you for the opportunity to submit a proposal for the independent audit of the City of Scranton (the "City") for the years ending December 31, 2018 through 2021.

The enclosed proposal will provide you with a brief history of our firm, a summary of our qualifications and experience, our work plan and a cost proposal.

At different points in this proposal you will see reference to JonesKohanski which provided services to area governments and municipalities for over twenty years. Effective January 1, 2019 the firm separated and Kohanski & Company was created. The audit staff of the former JonesKohanski has been retained by Kohanski & Company and will provide you with the services outlined in this proposal.

This proposal will remain valid for a period of at least 90 days.

If you should need any additional information, please contact me.

Sincerely,

Kohanski & Company, PC



Michael W. Kohanski, CPA

CERTIFIED PUBLIC ACCOUNTANTS

3939 Birney Avenue | T: 570.941.2248
Moosic, PA 18507 | F: 570.941.2236

kohanski.co.com

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

PRIOR EXPERIENCE

Our government experience includes but is not limited to the following:

Engagement	Scope of Services	Contact
Susquehanna County	Audit of the financial statements for the years ended December 31, 2007 – 2018 Audit of Federal programs, in accordance with the Single Audit Act, OMB Circular A-133, and the Uniform Guidance	Mr. Alan M. Hall Commissioner 570.278.4600 ahall@susqco.com
West Hazleton Borough	Audit of the financial statements for the years ended December 31, 2008 – 2018	Ms. Jane Mikulca Borough Manager 570.455.7851 whb1@ptd.net
Luzerne County Office of Community and Economic Development	Audit of the financial statements for the years ended December 31, 2017 – 2018 Audit of Federal programs, in accordance with the Single Audit Act, OMB Circular A-133, and the Uniform Guidance	Ms. Cathy Halter Hilsher Deputy Director 570.824.7214 cathy.hilsher@luzernecounty.org
Luzerne County Flood Protection Authority	Audit of the financial statements for the years ended December 31, 2016 – 2018 Audit of Federal programs, in accordance with the Single Audit Act, OMB Circular A-133, and the Uniform Guidance	Mr. Christopher Belleman Executive Director 570.208.6100 cbelleman@lcfpa.org
Abington Regional Joint Municipal Authority	Audit of the financial statements for the years ended December 31, 2012 – 2018 Audit of Federal programs, in accordance with the Single Audit Act and OMB Circular A-133	Ms. Lauren Elliot Director 570.587.2830 laurene@abingtonwastewater.org
Lackawanna County Performing Arts Authority	Audit of the financial statements for the years ended December 31, 2013 – 2018	Mr. Thomas Durkin Chief Financial Officer 570.963-6822 durkin@lackawannacounty.org

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

PERSONNEL

Michael W. Kohanski, CPA Principal

Michael is a graduate of the Pennsylvania State University and has over 30 years of experience with government accounting and auditing. For the past 20 years, Mike has served as the principal in charge of the audit practice of JonesKohanski. In this roll, Mike has had the primary responsibility for the quality and technical accuracy of hundreds of government audits.

In the past five years, Mike has served as the technical reviewer on the following audit engagements as the audit principal:

- Borough of West Hazleton
- Susquehanna County
- Foster Township
- Freeland Borough
- West Wyoming Borough
- Luzerne County Office of Community and Economic Development
- Luzerne County Flood Protection Authority

Michael has met all continuing professional education requirements required by the state of Pennsylvania and *Government Auditing Standards*. In the past two years, Michael has taken the following continuing professional education courses:

- Government Audit Quality Center Annual Update
- Yellow Book Update
- PICPA Local Government Conference
- Government and Nonprofit Accounting and Auditing Update
- Finding Your Way Through the GASB Codification

Professional Affiliations

- Certified Public Accountant – Pennsylvania
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- American Institute of Certified Public Accountants (AICPA)
- Member of the AICPA Government Audit Quality Center

Community Involvement

- Former board member Greater Northeast Chamber of Commerce
- Former board member Greater Scranton Jaycees
- Former member, board of Trustees of St. Michaels School
- Committee member – MDA Black & Blue Ball

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

PERSONNEL (CONT'D)

Kelley A. Lindsay, CPA Audit Manager

Kelley is a graduate of the Pennsylvania State University with a B.S. degree in Accounting. Kelley has over 21 years of experience in government accounting, auditing and consulting. Kelley currently serves as the firm's audit manager in charge of its government and not-for-profit clients. Prior to joining JonesKohanski, Kelley spent 5 years with McGladrey & Pullen, a national accounting firm where she served as a manager in the firm's public sector and banking industries.

In the past five years, Kelley has completed the following audit engagements as the audit manager:

- Borough of West Hazleton
- Susquehanna County
- Foster Township
- Freeland Borough
- West Wyoming Borough
- Luzerne County Office of Community and Economic Development
- Luzerne County Flood Protection Authority

Kelley has met all continuing professional education requirements required by the state of Pennsylvania and *Government Auditing Standards*. In the past two years, Kelley has taken the following continuing professional education courses:

- Government Audit Quality Center Annual Update
- Yellow Book Update
- PICPA Local Government Conference
- Government and Nonprofit Accounting and Auditing Update
- Finding Your Way Through the GASB Codification

Professional Affiliations

- Certified public accountant – Pennsylvania
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- American Institute of Certified Public Accountants (AICPA)
- Member of the AICPA Government Audit Quality Center

Community Involvement

- 2010 Graduate of Leadership Lackawanna
- 2015 – present, Leadership Lackawanna Board of Directors
- 2018 – present, Treasurer Leadership Lackawanna Board of Directors
- 2017- present, incorporating member of Lackawanna Industrial Fund Enterprise
- 2009 – present, Marley's Mission finance committee

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

PERSONNEL (CONT'D)

Mark Zavislak, MBA
Senior Accountant

Mark holds a B.A. in Accounting from the University of Scranton, an MBA in Accounting from Misericordia University and is actively pursuing a certified public accountant license. For the last five years, Mark has specialized in governmental accounting and auditing, including compliance audits of Federal funds.

In the past five years, Mark has completed the following audit engagements as an audit senior:

- Susquehanna County
- Susquehanna County Conservation District
- Foster Township
- Freeland Borough
- Luzerne County Office of Community and Economic Development
- Luzerne County Flood Protection Authority
- Abington Regional Sewer Authority

Mark has met all continuing professional education requirements required by the state of Pennsylvania and *Government Auditing Standards*. In the past two years, Mark has taken the following continuing professional education courses:

- Single Audit – A Case Study
- Yellow Book Update
- Government and Nonprofit Accounting and Auditing
- Finding Your Way Through the GASB Codification Update
- Reforms for Guidance for Federal Grants

Professional Affiliations

- Pennsylvania Institute of Certified Public Accountants (PICPA)
- Member of the AICPA Government Audit Quality Center

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

WORK PLAN

We will audit the financial statements of the City of Scranton as of and for the years ending December 31, 2018 – 2021.

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion.

Audit services will be provided to you using a team approach. The engagement team will consist of Kelley Lindsay, CPA as the audit manager, Mark Zavislak, MBA as the senior accountant, and staff accountants as needed. Michael Kohanski, CPA will serve as the technical reviewer. The engagement team will work together through all phases of the engagement from planning, to audit fieldwork, wrap-up and report presentation. This approach will provide you with consistent and accessible service.

A summary of our audit process is as follows:

Audit Planning and Internal Control Review

You can expect that the senior accountant will contact you at the beginning of May to begin planning the engagement. This person will be on site for approximately one week to gain a full understanding of the operations and internal control structure of the City.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements.

Operating systems and related controls will be documented through internal control questionnaires, narratives and walkthroughs of system controls.

Planning procedures will also include reviewing written policies, reading board minutes and performing analytical procedures.

The results of this work will allow us to tailor our audit approach to address risk areas of your organization and to plan an efficient and effective audit.

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

WORK PLAN (CONT'D)

Audit Testing

Audit areas which will receive primary emphasis will be determined after we have completed a complete risk assessment of the City during the planning stages of the audit.

Audit procedures will include, but will not be limited to: confirmation of cash balances, confirmation of receivables, analytical procedures and vouching transactions.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of accounting records, and other procedures we consider necessary to enable us to express an opinion and to render the required reports.

In addition, in any year where Federal funds expended by the City (including CDBG funds) exceed \$750,000 an audit in accordance with the Single Audit Act and the Uniform Guidance will be conducted.

You can expect that the in-charge accountant will spend approximately three weeks at the City in June and July for audit field work. The manager will be on site periodically during this time to review progress and answer questions. The manager and the partner will be accessible for consultation at all times by the engagement team and management of the City.

It is expected that your organization's staff will assist in the preparation of some audit schedules, provide copies of reconciliations, pull supporting documentation for audit review and be available to answer questions. A list of information needed for the audit will be provided at least two weeks prior to the start of audit field work.

Report Preparation and Wrap Up

Prior to completing the engagement, the engagement team will provide management with draft financial statements and proposed audit adjustments. In addition, we will discuss with you any audit findings and recommendations.

Presentation of Financial Statements and Findings

Completed financial statements and management letters will be presented to the City. An exit meeting will be scheduled at the discretion of City Council.

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

WORK PLAN (CONT'D)

The activity schedule outlined below is a preliminary estimate of our plan to conduct the audit and is based on the deadlines established by management of the City and the availability of information from the City's business manager, contract accountant and actuary.

Date	Activity
Third week of May	Planning and preliminary field work including updating internal control understanding and preparation of confirmations
June/July	Audit field work
August	Wrap up of audit fieldwork and report drafting
Middle of September	Exit meeting and delivery of draft financial statements and proposed audit adjustments, if any
End of September	<p>Delivery of final financial statements, compliance reports and management letters. Audit exit conference will be scheduled.</p> <p>A summary of accounts will also be delivered for reporting in the local newspaper.</p>

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

FIRM PROFILE

For the last 20 years, Michael Kohanski, CPA has been providing exceptional audit services to local governments in the Scranton and Hazleton areas as the partner in charge of the audit practice of JonesKohanski. Mike's commitment to providing quality audit services continues at Kohanski & Company where he is joined by the audit manager and audit staff of JonesKohanski.

The audit of the City of Scranton will be conducted from our office in Moosic, Pennsylvania. The dedicated staff of professionals at Kohanski & Company consists of:

- 4 Certified Public Accountants
- 2 Staff Accountants
- 1 Paraprofessional
- 1 Support Staff

Kohanski & Company is a full service accounting firm which provides the following services to its government and municipal clients:

- Financial statement audits
- Contract accounting services
- Compliance audits including state grant audits and Single Audits
- Consulting
- Preparation of Department of Community and Economic Development annual reports.

This engagement team has over 50 years of combined industry experience. Recent audit experience of the engagement team includes but is not limited to the following:

- Borough of West Hazleton
- Susquehanna County
- Susquehanna County Conservation District
- Luzerne County Office of Community Development
- Luzerne County Flood Protection Authority
- Abington Regional Sewer Authority

Engagement team members have met the continuing professional education requirements of the state of Pennsylvania and *Government Auditing Standards*. *Government Auditing Standards* require eighty hours every two years of continuing professional education in subjects that enhance the auditor's ability to conduct audits. In addition, the standards require twenty four hours in subjects directly related to auditing in a governmental environment. See the specific continuing professional education obtained by members of the engagement team in the Personnel Section.

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

FIRM PROFILE (CONT'D)

As further evidence of our commitment to quality, Kohanski & Company is a member of the AICPA Governmental Audit Quality Center ("GAQC"). The Governmental Audit Quality Center promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. The GAQC works to create a community of firms that demonstrates a commitment to governmental audit quality. It is a voluntary membership center for CPA firms and state audit organizations that perform government audits.

In addition to our technical expertise and experience, audit services will be provided to you using state of the art technologies. Kohanski & Company utilizes the "paperless" audit software of Workpapers CS, a product of Thomson Reuters. Workpapers CS is an all-inclusive engagement management program that allows us to work in a completely paperless audit environment. In addition, this audit system allows the audit manager and principal to monitor the audit remotely as work progresses.

In addition, we represent that:

- Kohanski & Company, PC is a public accounting firm licensed to practice in the state of Pennsylvania.
- Kohanski & Company meets the independence requirements of the AICPA and *Government Auditing Standards*.
- Kohanski & Company does not have a record of substandard audit work. The quality control procedures of JonesKohanski will remain in place at Kohanski & Company. A copy of the JonesKohanski peer review report is attached. A copy of the Kohanski & Company peer review report will be provided to you upon completion later in the year.

PROPOSAL FOR AUDIT SERVICES

CITY OF SCRANTON

COST PROPOSAL

Our fee proposal for a four-year contract is as follows:

Year Ended December 31,:	2018	2019	2020	2021
Financial statement audits	\$38,500	\$39,750	\$41,000	\$42,500

These quoted amounts are the annual fixed, not-to-exceed, price for the audits and were determined based on our estimate of time requirements to complete the engagement and the assumption that you will provide clerical and accounting support as needed to prepare confirmations, schedules, account analysis, and to pull and/or copy original documents for the audit.

Additional compliance audits which might be required during the contract period will be priced individually after we review the contract and compliance requirements.

Attachment A.

Affirmative Action Certification

During the term of this contract, Bidder agrees as follows:

(1) Bidder shall not discriminate against any employee, applicant for employment, independent contractor or any other person because of race, color, religious creed, ancestry, national origin, age, sex, or handicap. Bidder shall take affirmative action to insure that applicants are employed, and that employees or agents are treated during employment, without regard to their race, color, religious creed, ancestry, national origin, age, sex or handicap. Such affirmative action shall include, but is not limited to the following: employment, upgrading, demotion or transfer; recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training. Bidder shall post in conspicuous places, available to employees, agents, applicants for employment, and other persons, a notice to be provided by the contracting agency setting forth the provision of this affirmative action certification.

(2) Bidder shall, in advertisements or requests for employment placed by it or on its behalf, state all qualified applicants will receive consideration for employment without regard to race, color, religious creed, ancestry, national origin, age, sex or handicap.

(3) Bidder shall send each labor union or workers' representative with which it has a collective bargaining agreement to other contract or understanding, a notice advising said labor union or worker's representative of its commitment to this affirmative action certification. Similar notice shall be sent to every other source of recruitment regularly utilized by bidder.

(4) It shall be no defense to a finding of noncompliance with this affirmative action certification that bidder has delegated some of its employment practices to any union, training program, or other source of recruitment which prevents it from meeting its obligations. However, if the evidence indicates that the bidder was not on notice of the third-party discrimination or made a good faith effort to correct it; such a factor shall be considered in mitigation in determining appropriate sanctions.

(5) Where the practices of a union or of any training program or other source of recruitment will result in the exclusion of minority group persons, so bidder will be unable to meet its obligations under this affirmative action certification, bidder shall then employ and fill vacancies through other affirmative action employment procedures.

(6) Bidder shall comply with all state and federal laws prohibiting discrimination in hiring or employment opportunities. In the event of bidder's noncompliance with affirmative action certification of this contract or with any such laws, this contract may be terminated or suspended, in whole or in part, and bidder may be declared temporarily ineligible for further City of Scranton contracts, and other sanctions may be imposed and remedies invoked.

(7) Bidder shall furnish all necessary employment documents and records to, and permit access to its books, records, and accounts by, the City of Scranton Department of Business Administration, for purposes of investigation to ascertain Compliance with the provision of this certification. If bidder does not possess documents or records reflecting the necessary information requested, it shall furnish such information on reporting forms supplied by the City of Scranton Department of Business Administration.

(8) Bidder shall actively recruit minority subcontractors or subcontractors with substantial minority representation among their employees.

(9) Bidder shall include the provisions of this affirmative action certification in every subcontract, so that such provisions will be binding upon each subcontractor.

(10) Bidder's obligations under this clause are limited to the bidder's facilities within Pennsylvania, or where the contract is for purchase of goods manufactured outside of Pennsylvania, the facilities at which such goods are actually produced.

DATE: April 2, 2019

Kohanski & Company, PC

(Name of Bidder)

BY: 

TITLE: Principal

Attachment B.

Certificate of Non-Segregated Facilities

The bidder certifies that he does not maintain or provide for his employees and segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder certifies further that he will not maintain or provide for his employees any segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder agrees that a breach of this certification will be a violation of the Equal Opportunity clause in any contract resulting from acceptance of his bid. As used in this certification, the term "segregated Facilities," means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing directive or are in fact segregated on the basis of race, color, religion, or national origin, because of habit, local custom, or otherwise. The Bidder agrees that (except where he has obtained identical certifications from proposal sub-contractors for specific time periods) he will obtain identical certifications from proposed sub-contractors prior to the award of sub-contracts exceeding \$10,000 which are not exempt from the provisions of the Equal Opportunity clause, and that he will retain such certification in his files.

NOTE: The penalty for making false statements in offers is prescribed in 18 U.S.C. §1001.

DATE: April 2, 2019

Kohanski & Company, PC

(Name of Bidder)

BY: 

TITLE: Principal

Attachment C.
Non-Collusion Affidavit of Prime Bidder

STATE OF Pennsylvania

COUNTY OF Lackawanna

Michael W. Kohanski, CPA

being first duly sworn, deposes and says that:

1. He is Owner
(Owner, partner, officer, representative or agent)

of Kohanski & Company, PC, the Bidder that has
submitted the bid;

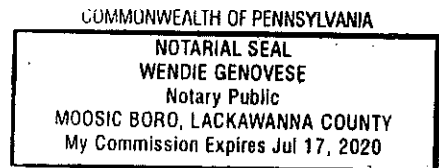
2. He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;
3. Such Bid is genuine and is not a collusive or sham Bid;
4. Neither the said Bidder nor any of its officers, partners, owners, agents, Representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted or to refrain from bidding in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, or to Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the City of Scranton (Local Public Agency) or any person interested in the proposed Contract; and;
5. The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the bidder or any of its agents, representatives, owners, employees or parties in interest, including this affiant.

Non-Collusion Affidavit
Signature Page

Signed Wendie Genovese

Principal

(TITLE)



SUBSCRIBED AND SWORN TO BEFORE ME

THIS 2nd DAY OF April

, 2019

Wendie Genovese

Notary Public

(TITLE)

MY COMMISSION EXPIRES July

17, 2020

Attachment D. Disclosures by Firm or Contractor

1. Included in the proposal shall be a provision for the names and titles of all individuals providing professional services to the City of Scranton. After each name, please provide the responsibilities of that person with regard to the professional services provided to the City of Scranton.
 - List the names of any of the above individuals who are current or former officials or employees of the City of Scranton, their position, and dates of employment or public service.
2. Within the past five years, has the firm or contractor made a political contribution to any municipal official or candidate for municipal office in the City of Scranton or to the political party or political committee for whom the solicitation was made.
3. Does the firm or contractor have a direct financial, commercial, or business relationships with any municipal official or employee of the City of Scranton. With regard to every municipal official for which the answer is yes, identify that individual and provide a summary description of that relationship.
4. Within the past five years, has the firm or contractor conferred any gift of more than nominal value to any municipal official or employee of the City of Scranton within their capacity as a municipal official or employee of the City? A gift includes money, services, loans, travel, and entertainment, at value or discounted value.
5. Regarding the provision of professional services to the City of Scranton, are you aware of any conflicts of interest, whether apparent, potential, or actual, with respect to any officer, director, or employee of the firm or contractor and officials or employees of the City of Scranton. If yes, please provide a summary written explanation of the circumstances which you believe provide a basis to conclude that an apparent, potential, or actual conflict of interest may exist.
6. Omission of any responses required in questions one through five may result in the disqualification of the proposal.

VERIFICATION

I, Michael W. Kohanski, CPA, hereby state that I am Principal

for Kohanski & Company, PC, and am authorized to make this verification.

Attachment D

Responses to Disclosures by Current Contractors

1. Names of all individuals providing services to the City of Scranton:
 - a. Michael W. Kohanski – Principal
 - b. Kelley A. Lindsay – Manager
 - c. Mark Zavislak – Senior Accountant

None of the professionals listed above have been employed by the City of Scranton.

2. Within the past five years, Kohanski & Company, PC has not made a political contribution to any municipal official or candidate for municipal office in the City of Scranton or to the political party or political committee for whom the solicitation was made.
3. Kohanski & Company, PC has no direct financial, commercial, or business relationships with any municipal official or employee of the City of Scranton.
4. Within the past five years, Kohanski & Company, PC has not conferred any gift of more than nominal value to any municipal official or employee of the City of Scranton within their capacity as a municipal official or employee of the City.
5. Regarding the provision of professional services to the City of Scranton, Kohanski & Company, PC is not aware of any conflicts of interest, whether apparent, potential, or actual, with respect to any officer, director, or employee of Kohanski & Company, PC and officials or employees of the City of Scranton.

Note: Attached is the peer review report from JonesKohanski & Co., PC. All of the quality controls procedures from JonesKohanski remain in place at Kohanski & Company, PC. A copy of the Kohanski & Company peer review report will be provided to you later in the year.



3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736
412/885-5045
Fax 412/885-4870
www.gbaco.com

Certified Public Accountants

SYSTEM REVIEW REPORT

November 9, 2016

To the Shareholders
JonesKohanski & Co., PC
and the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of JonesKohanski & Co., PC (the firm) in effect for the year ended June 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a system review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of JonesKohanski & Co., PC in effect for the year ended June 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. JonesKohanski & Co., PC has received a peer review rating of *pass*.

Goff Backa Alfera & Company, LLC

Goff Backa Alfera & Company, LLC
Pittsburgh, Pennsylvania



KOHAN-1

OP ID: LL

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

01/28/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Chamberlin & Reinheimer Insurers, Inc. 215 Wyoming Avenue Scranton, PA 18503	CONTACT NAME:		
	PHONE (A/C, No, Ext): 570-558-5800	FAX (A/C, No): 570-558-5881	
	E-MAIL ADDRESS:		
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Kohanski & Co PC 3939 Birney Ave Moosic, PA 18507	INSURER A : Hartford Casualty Insurance		30104
	INSURER B : Philadelphia Indemnity		18058
	INSURER C :		
	INSURER D :		
	INSURER E :		
	INSURER F :		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	\$
	CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/>						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	\$
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO- JECT <input type="checkbox"/> LOC						PRODUCTS - COMP/OP AGG	\$
	OTHER:							\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person)	\$
	<input type="checkbox"/> ALL OWNED AUTOS						BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> HIRED AUTOS						PROPERTY DAMAGE (Per accident)	\$
								\$
	UMBRELLA LIAB						EACH OCCURRENCE	\$
	EXCESS LIAB						AGGREGATE	\$
	DED <input type="checkbox"/> RETENTION \$							\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			44WEXAX5NDE	01/11/2019	01/11/2020	X PER STATUTE	OTH- ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT	\$ 100,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	\$ 100,000
							E.L. DISEASE - POLICY LIMIT	\$ 500,000
B	Professional			PHSD1416666	01/28/2019	01/28/2020	Limit	1,000,000
							Aggregate	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

To Provide Proof of Insurance coverage

CERTIFICATE HOLDER

CANCELLATION

PROOF07 "PROOF OF INSURANCE ONLY"	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

89

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DEPARTMENT OF LAW

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

April 10, 2019

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

RECEIVED

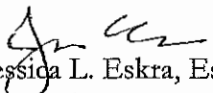
APR 12 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION AUTHORIZING THE MAYOR AND
OTHER APPROPRIATE CITY OFFICIALS TO EXECUTE AND ENTER INTO A
CONTRACT WITH KOHANSKI & COMPANY, PC TO PROVIDE THE CITY OF
SCRANTON INDEPENDENT POST AUDIT FOR FISCAL YEARS ENDING
DECEMBER 31, 2018, DECEMBER 31, 2019, DECEMBER 31, 2020 AND
DECEMBER 31, 2021.

Respectfully,


Jessica L. Eskra, Esquire
City Solicitor

JLE/sl

RESOLUTION NO.

2019

APPROVING THE FINANCING BY THE SCRANTON-LACKAWANNA HEALTH AND WELFARE AUTHORITY OF CERTAIN CAPITAL PROJECTS FOR THE BENEFIT OF MARYWOOD UNIVERSITY, A PENNSYLVANIA NOT-FOR-PROFIT CORPORATION; DECLARING THAT IT IS DESIRABLE FOR THE HEALTH, SAFETY AND WELFARE OF THE PEOPLE OF THE CITY OF SCRANTON, LACKAWANNA COUNTY, PENNSYLVANIA, AND THE AREA SERVED BY MARYWOOD UNIVERSITY TO HAVE THE PROJECT PROVIDED BY AND FINANCED THROUGH THE AUTHORITY; DESIGNATING THE MAYOR OF THE CITY, OR, IN THE MAYOR'S ABSENCE, THE PRESIDENT OR VICE PRESIDENT OF THE CITY COUNCIL, AS THE PERSON TO ACT ON BEHALF OF THE CITY COUNCIL AS THE "APPLICABLE ELECTED REPRESENTATIVE" WITHIN THE MEANING OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED; AUTHORIZING SUCH MAYOR OF THE CITY OR THE PRESIDENT OR VICE PRESIDENT OF THE CITY COUNCIL OF THE CITY TO TAKE CERTAIN ACTIONS ON BEHALF OF THE CITY COUNCIL OF THE CITY AS SUCH "APPLICABLE ELECTED REPRESENTATIVE"; AND AUTHORIZING OTHER NECESSARY AND APPROPRIATE ACTION.

WHEREAS, the Scranton-Lackawanna Health and Welfare Authority (the "Authority") is a municipality authority incorporated pursuant to a Resolution of the City of Scranton, Lackawanna County, Pennsylvania (the "City") and a Resolution of the County of Lackawanna, Pennsylvania (the "County"), and is existing under and governed by the provisions of the Municipality Authorities Act of the Commonwealth of Pennsylvania, 53 Pa. C.S. §5601, et. seq., Act 22 of 2001, effective June 19, 2001, which codifies and amends the Municipality Authorities Act of 1945, amended and supplemented (the "Authorities Act"); and

WHEREAS, the Authorities Act permits the Authority to assist in the financing of buildings and facilities for private, nonprofit, nonsectarian colleges which are determined by the Authority to be eligible educational institutions; and

WHEREAS, Marywood University (the "Borrower"), has represented to the Authority that it operates or will operate a private university which provides services on a nonsectarian basis and is a nonprofit corporation existing under laws of the Commonwealth of Pennsylvania (the "Commonwealth"); and

WHEREAS, the Borrower is requesting that the Authority finance a project (the "2019 Project") consisting of, among other things, all or any of the following: (1) the acquisition, design, construction, renovation, equipping and

furnishing of new facilities and improvements and additions to the existing facilities of the University, including, but not limited to facility upgrades and energy projects consisting of boiler systems replacement, decentralization of the campus steamline and infrastructure improvements and various other capital improvements to the University's existing facilities and the acquisition of capital equipment for use in or in connection with the facilities of the University; (2) funding, if applicable, capitalized interest on the Bonds (hereinafter defined) and/or necessary reserves for the Bonds; and (3) financing contingencies and paying the costs and expenses incident to the issuance of the Bonds.

WHEREAS, in order to finance the Project, the Authority will issue one or more series of its University Bonds or Notes, (Marywood University Project) (the "Bonds"), in an aggregate principal amount not to exceed \$9,000,000 on behalf of the Borrower; and

WHEREAS, the City approves the financing of the 2019 Project for the benefit of the Borrower, and has determined that it is in the best interests of the people in the City and the area served by the Borrower and the 2019 Project, and is desirable for the health, safety and welfare of the people in the City and in the area served by the Borrower and the 2019 Project to have the 2019 Project provided, and undertaken, by the Authority; and

WHEREAS, pursuant to the Internal Revenue Code of 1986, as amended (the "Code"), all debt issued by the Authority, such as the Bonds of the Authority to be issued to finance the 2019 Project for the benefit of the Borrower, must be approved by the "applicable elected representative" of the governmental unit in which the 2019 Project is located and of the governmental unit on behalf of which the Authority acts or issues bonds after a public hearing following reasonable public notice; and

WHEREAS, pursuant to the Code, the term "applicable elected representative" means, among other things, the elected legislative body of the governmental unit in which the 2019 Project is located and of the governmental unit on behalf of which the Authority acts or issues bonds or notes; and

WHEREAS, the Mayor of the City or the Council of the City (the "Council") is the applicable elected representative" of the City within the meaning of the Code; and

WHEREAS, the Council desires to authorize the Mayor of the City, or in the Mayor's absence, the President or Vice President of the City Council to act on its behalf as such "applicable elected representative."

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SCRANTON:

SECTION 1. In connection with the financing of the 2019 Project by the Authority, this Council hereby declares it to be desirable for the health, safety and welfare of the people of the City and in the area served by the Borrower and the 2019 Project, to have the 2019 Project provided by, and financed through, the Authority.

SECTION 2. Council hereby empowers, authorizes and directs the Mayor of the City, or in the Mayor's absence, the President or Vice President of the City Council, to execute and deliver an "approval of applicable representative" in the form attached hereto; provided, that, such approval shall be delivered only following a public hearing, held on behalf of the City by the Authority, which has followed reasonable public notice, with respect to the 2019 Project (described on such approval). The Council intends that this Resolution and the subsequent execution and delivery of the approval of "applicable elected representative" by the Mayor of the City, or in the Mayor's absence, the President or Vice President of the City Council, shall constitute the "approval by a government unit" required by Section 147(f) of the Code.

SECTION 3. The approval granted hereby shall not, in any way, pledge or obligate the credit or taxing power of the City, nor shall the City be liable for the payment of the principal of, or interest on, any obligations issued by the Authority, in connection with the 2019 Project.

SECTION 4. The City acknowledges that the Authority is entitled to rely upon, and will rely upon, the findings and determinations of this Council as set forth in Paragraph 1 above.

SECTION 5. If any section, clause, provision or portion of this Resolution shall be held invalid or unconstitutional by any Court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion of this Resolution so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Resolution or any portion thereof from time to time as it shall

deem advisable in the best interests of the promotion of the purposes and intend of this Resolution and the effective administration thereof.

SECTION 6. This Resolution shall become effective immediately upon approval.

SECTION 7. This Resolution is enacted by the Council of the City of Scranton under the authority of the Act of Legislature, April 13, 1972, Act No. 62, known as the "Home Rule Charter and Optional Plans Law", and any other applicable law arising under the laws of the Commonwealth of Pennsylvania.

SCRANTON/LACKAWANNA HEALTH AND WELFARE AUTHORITY

LACKAWANNA COUNTY GOVT CENTER • P.O Box 860 • 123 WYOMING AVENUE, • SCRANTON, PA 18501-0860

April 11, 2019

(570) 342-2353
FAX (570) 342-4088

Honorable William L. Courtright
Mayor, City of Scranton
340 N. Washington Avenue
Scranton, PA 18503

RE: Health and Welfare Authority Resolution for Marywood University
Tax Free Financing not to exceed \$9,000,000.00

Dear Mayor Courtright:

Enclosed is a proposed resolution approving the financing of certain facilities and declaring that it is desirable for the health, safety and welfare of the people in the area to be served by facilities of Marywood University to have such facilities financed through the Scranton-Lackawanna Health and Welfare Authority for a maximum principal amount not to exceed \$9,000,000.

Also enclosed is an Approval of Applicable Elected Representative document which must be approved. Under the Tax Reform Act of 1986, as amended, the Scranton-Lackawanna Health and Welfare Authority, subsequent to holding a Public Hearing, must receive approval from the chief elected official of each governmental unit having jurisdiction over any Project that the Authority undertakes.

The Authority would appreciate placement of this Resolution on the Agenda for the next scheduled Council Meeting. Also, please keep in mind there is no liability on the City's behalf by approving this Resolution.

On behalf of the representatives of Marywood University and the Authority, we wish to thank you for your participation in this Project. If you have any questions or concerns, please contact our office at any time.

Sincerely,



Mary Ellen Clarke
Asst. Administrator

Encl.

cc: Lori Reed, City Clerk, City of Scranton
Jessica Eskra, Solicitor, City of Scranton
Sally Locker, Law Office, City of Scranton

**APPROVAL OF APPLICABLE ELECTED
REPRESENTATIVE**

I, the undersigned Mayor of the City of Scranton, Lackawanna County, Pennsylvania (the "City"), having been designated and empowered to approve the issuance of bonds or notes to finance the cost of projects of the Scranton-Lackawanna Health and Welfare Authority (the "Authority"), hereby approve the following Project of the Authority:

Scranton-Lackawanna Health and Welfare
Authority/ Marywood University Project

NAME AND ADDRESS OF OWNER AND OPERATOR OF FACILITIES TO
BE FINANCED: Marywood University (the "University"), 2300 Adams Avenue,
Scranton, PA 18509

ADDRESS OF PROJECT: 2300 Adams Avenue, Scranton, PA 18509

TOTAL COST OF PROJECT: Not to Exceed \$9,000,000

MAXIMUM AGGREGATE FACE AMOUNT OF DEBT TO BE ISSUED: Not to
Exceed \$9,000,000

PROJECT DESCRIPTION: The proceeds of the debt to be issued will be used to provide funds to finance all or any of the following: (1) the acquisition, design, construction, renovation, equipping and furnishing of new facilities and improvements and additions to the existing facilities of the University, including, but not limited to facility upgrades and energy projects consisting of boiler systems replacement, decentralization of the campus steamline and infrastructure improvements and various other capital improvements to the University's existing facilities and the acquisition of capital equipment for use in or in connection with the facilities of the University; (2) funding, if applicable, capitalized interest on the debt and/or necessary reserves for the Bonds; and (3) financing contingencies and paying the costs and expenses incident to the issuance of the debt.

TIME AND PLACE PUBLIC HEARING: TIME AND PLACE OF PUBLIC HEARING:
April 11, 2019 at 9:30 a.m. in the Boards and Authorities Conference Room Lackawanna,
County Government Center, 123 Wyoming Avenue, 5th Floor, Scranton, PA 18503.

The approval hereby granted is limited in operation and effect to the Internal Revenue Code of 1986, as amended, and the regulations promulgated with respect thereto, and shall not create any liability or obligation on the part of the City.

CITY OF SCRANTON
Lackawanna County,
Pennsylvania

Date: _____, 2019

By: _____
Mayor

SCRANTON-LACKAWANNA HEALTH AND WELFARE AUTHORITY

TRANSCRIPT OF PUBLIC HEARING

of April 11, 2019

The Public Hearing of the Scranton-Lackawanna Health and Welfare Authority (the "Authority") scheduled for 9:30 A.M., local time, on Thursday, April 11, 2019, is hereby called to order. This Public Hearing is being held pursuant to the requirements of Section 147 (f) of the Internal Revenue code of 1986, as amended. Attending the hearing on behalf of Marywood University (the "Borrower") relating to the Authority's proposed issuance of its 2019 Revenue Note in an aggregate principal amount up to but not exceeding \$9,000,000 is Mary Theresa Gardier Paterson, Esq., Secretary of the University and General Counsel; Tammy McHale, Vice President - Business Affairs & Treasurer; Patrick Castellani, Controller and Assistant Treasurer and Wendy Yankelitis, MBA, Assistant Vice President of Buildings and Grounds. Attending the hearing on behalf of the Authority is Vincent O'Bell, Chairman and Mary Ellen Clarke, Assistant Administrator.

The representatives of the Authority and Marywood University attending the Public Hearing have described the nature and the purpose of the project being financed by the issuance of the 2019 Revenue Note in an aggregate amount up to but not exceeding \$9,000,000 for the purpose of financing for the benefit of the Borrower all or any of the following: (1) the acquisition, design, construction, renovation, equipping and furnishing of new facilities and improvements and additions to the existing facilities of the University, including but not limited to facility upgrades and energy projects consisting of boiler systems replacement, decentralization of the campus steamline and infrastructure improvements and various other capital equipment for use in or in connection with the facilities of the University; (2) funding, if applicable, capitalized interest on the debt and/or necessary reserves for the debt; and (3) financing contingencies and paying the costs and expenses incident to the issuance of the debt.

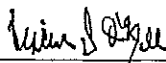
I hereby enter into the Record one copy of an affidavit showing publication in The Scranton Times, a newspaper of general circulation in Lackawanna County, Pennsylvania, on a date at least fourteen (14) days prior hereto, of notice of the public hearing. The affidavit of publication is attached to this transcript.

The Authority is now ready to hear testimony and other comments from the public concerning the issuance by the Authority of the 2019 Revenue Note.

Let the record show that no members of the public have offered testimony or other comments as of 10A.M. this date. Let the record also reflect that written comments have not been received. Accordingly, this public hearing is adjourned.

I, Vincent O'Bell, Chairman of the Scranton-Lackawanna Health and Welfare Authority, do hereby certify that the foregoing is a true and accurate transcript of the Public Hearing held on April 11, 2019, by the Scranton-Lackawanna Health and Welfare Authority.

Date: April 11, 2019



Chairman

Commonwealth of Pennsylvania, County of Lackawanna

KING SPRY HERMAN FREUND

Account # 51874

NOTICE OF PUBLIC HEARING

Ann Marie Forrese

Being duly sworn according to law deposes and says that (she) is Billing clerk for The Scranton Times, owner and publisher of The Scranton Times, a newspaper of general circulation, established in 1870, published in the city of Scranton, county and state aforesaid, and that the printed notice or publication hereto attached is exactly as printed in the regular editions of the said newspaper on the following dates:

03/26/2019

Affiant further deposes and says that neither the affiant nor The Scranton Times is interested in the subject matter of the aforesaid notice or advertisement and that all allegations in the foregoing statement as time, place and character or publication are true.

Sworn and subscribed to before me
this 26th day of March A.D., 2019

Sharon Vesten
(Notary Public)

Commonwealth of Pennsylvania - Notary Seal
Sharon Vorkul, Notary Public
Lackawanna County
My commission expires February 12, 2022
Commission number 1264228
Member, Pennsylvania Association of Notaries

[illegible]



DEPARTMENT OF LAW

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

April 12, 2019

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

RECEIVED

APR 15 2019

OFFICE OF CITY
COUNCIL/CITY CLERK

Dear Honorable Council Members:

ATTACHED IS A RESOLUTION APPROVING THE FINANCING BY THE SCRANTON-LACKAWANNA HEALTH AND WELFARE AUTHORITY OF CERTAIN CAPITAL PROJECTS FOR THE BENEFIT OF MARYWOOD UNIVERSITY, A PENNSYLVANIA NOT-FOR-PROFIT CORPORATION; DECLARING THAT IT IS DESIRABLE FOR THE HEALTH, SAFETY AND WELFARE OF THE PEOPLE OF THE CITY OF SCRANTON, LACKAWANNA COUNTY, PENNSYLVANIA, AND THE AREA SERVED BY MARYWOOD UNIVERSITY TO HAVE THE PROJECT PROVIDED BY AND FINANCED THROUGH THE AUTHORITY; DESIGNATING THE MAYOR OF THE CITY, OR, IN THE MAYOR'S ABSENCE, THE PRESIDENT OR VICE PRESIDENT OF THE CITY COUNCIL, AS THE PERSON TO ACT ON BEHALF OF THE CITY COUNCIL AS THE "APPLICABLE ELECTED REPRESENTATIVE" WITHIN THE MEANING OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED; AUTHORIZING SUCH MAYOR OF THE CITY OR THE PRESIDENT OR VICE PRESIDENT OF THE CITY COUNCIL OF THE CITY TO TAKE CERTAIN ACTIONS ON BEHALF OF THE CITY COUNCIL OF THE CITY AS SUCH "APPLICABLE ELECTED REPRESENTATIVE"; AND AUTHORIZING OTHER NECESSARY AND APPROPRIATE ACTION.

Respectfully,

Jessica Eskra (b)
Jessica L. Eskra, Esquire
City Solicitor

JLE/sl