

## SCRANTON, PENNSYLVANIA

The Scranton School Board of Directors held a regular meeting on Monday, December 21, 2015 at 7:00pm prevailing time in the Board Room of the Administration Building, 425 N. Washington Ave., Scranton, PA 18503.

President Sheridan called the meeting to order at 7:18pm with a Pledge of Allegiance to the Flag.

Roll Call: By the Secretary

Present : Directors Casey, Douaihy, Duffy, Lesh, McAndrew, Oleski, Schuster, Timlin and President Sheridan.

Absent: All Present.

### Communications to the Board

Attorney Minora announced an executive session was held this evening to discuss litigation, negotiations, personnel and real estate.

### Public Comment

Rosemary Boland, SFT expressed her thoughts and dissatisfaction of the lack of a state budget, union members are present everyday in Harrisburg and wished everyone a Merry Christmas and Happy New Year.

Tom Welby, speaking on behalf of Representative Marty Flynn, addressed the board regarding the devastating effects the lack of a state budget is having on our school districts and social service agencies.

Superintendent's Report

No Report

A motion to accept the consent agenda was made by Director Casey, seconded by Director Oleski and the consent agenda passed unanimously on roll call vote.

The consent agenda included the following:

### Approval of Meeting Minutes

November 4, 2015, November 9, 2015, November 19, 2015 and November 24, 2015.

### Budget & Finance

B-1

The list of bill payments in accordance with the bill payment approval policy be approved as attached.

December 14, 2015

\$560,284.67

B-2

The Exception Bill List as per the bill payment approval policy for the period ended December 21, 2015 be approved as per the attached.

Be it resolved that exception payments in the amount of **\$3,311,052.75** have been paid in accordance with the approval payment policy.

November 20, 2015	\$1,456,341.27
December 4, 2015	\$ 866,952.78
December 11, 2015	\$ 379,570.51
December 18, 2015	\$ 608,188.19

Be it resolved that payrolls amounting to \$8,198,542.51 have been paid in accordance with the approval for payment policy.

November 20, 2015	\$2,593,520.16
December 4, 2015	\$2,769,360.05
December 18, 2015	\$2,835,662.30

B-3

Be it resolved that the Delinquent Tax Report for the month of October 2015 be accepted. A copy of the monthly detail is available for review in the Business Office.

Tax	\$ 90,726.53
Penalty	<u>\$ 6,767.49</u>
Interest	\$ 7,699.59
TOTAL	\$105,193.61
Commission	<u>\$ (5,259.76)</u>
NET TO DISTRICT	\$ 99,933.85

B-4

Be it resolved that the Delinquent Tax Report for the month of November 2015 be accepted. A copy of the monthly detail is available for review in the Business Office.

Tax	\$121,508.57
Penalty	\$ 9,104.54
Interest	<u>\$ 13,589.27</u>
TOTAL	\$144,202.38
Commission	<u>\$ (7,210.38)</u>
NET TO DISTRICT	\$136,992.00

B-5

It is the recommendation of the Budget and Finance Committee that the following resolution be approved:

**WHEREAS**, In accordance with the Real Estate Tax Law any property not sold at Judicial Sale shall be listed in a Repository of Unsold Properties to be placed for bid and if sold will return to a tax paying status with the Tax Claim Bureau. The following properties have been sold and will net the district **\$7,663.52**.

George Langan	2316 Pittston Ave.	Map No: 16714 010 04501	\$2,501.00
Gary Lyons	1007 Howell St.	Map No: 14514 090 00101	\$2,462.52
Henry Etienne	R. 924 Taylor Ave.	Map No: 14618 050 046	\$2,700.00

**THEREFORE BE IT RESOLVED**, that the School District of the City of Scranton does hereby approve the above referenced properties for a repository sale pursuant to the real estate tax sale law and section 627 of said act. This resolution is subject to the approval of other taxing bodies.

Education/Teaching & Learning

D-1

Informal hearings as well as full hearings have been duly conducted in the matters of Expulsion No. 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 55, 56, 57 and 58 of 2015 affording the students the opportunity to challenge the same at time of informal hearings as well as full hearing; it is recommended that the students be expelled as set forth upon the terms and conditions previously presented for your consideration.

D-2

The Education Committee requests board approval of staff attendance to conferences and meetings for professional development relevant to their specific duties and responsibilities.

NAME	CONFERENCE/MEETING	LOCATION	COST	PAID BY GRANT FUNDS
Brian Diskin	Cross-Curricular Literacy:Social Studies	NEIU	\$180.00	
Ann Genett	Section 504-What Admins Need to Know	Harrisburg	\$205.00	
Michelle Bloom	NASN Saving Lives	NEIU	\$25.00	
Diane Amari	District Band	Pittston HS	\$180.00	
Ann Genett	Special Education Plan Training Phase 2	Harrisburg	\$155.00	YES
Michelle Rinaldi	Special Education Plan Training Phase 2	Harrisburg	\$155.00	YES
Kenneth Murphy	Cross-Curricular Literacy:Social Studies	NEIU	\$180.00	

Legislative/Policy Committee

Policy change to the number of vacation days granted to administrative and support staff employees who work twelve (12) months and is designed to allow these employees to carry over unused vacation days and specify the time period in which to carry over days must be used.

**Authority**

Administrative and support staff employed to work twelve (12) months or other schedules considered full-time shall be provided paid vacation.

The Board shall provide vacation days for eligible employees, consistent with the employee's request and convenience while considering the district's management and operational needs

Vacation time shall be granted in accordance with applicable provisions of the administrative compensation plan, individual contract, collective bargaining agreement or Board resolution.

Eligible employees must request scheduled vacation to the immediate supervisor in advance of the requested date.

Vacations normally will be scheduled at times when they will not interfere with the normal operation of the school.

All vacation schedules are subject to final approval by the Superintendent or designee.

Employees will be allowed to carry over vacation days beyond the end of the calendar year in order that year end operations including budget preparation, be carried out in a smooth and orderly fashion. It is understood that these days must be used prior to the end of the first quarter of the new calendar year or they will be lost to the employee.

Administrative employees shall be entitled to the amount of vacation as indicated below:

Upon Employment	2 weeks
After 5 years*	3 weeks
After 10 years*	4 weeks

\*Length of service shall be determined as of January 1 of each year.

School Code        §        1154 (e)

#### Buildings & Grounds/Operations

Replacement of the old unusable public address system and synchronized analog clocks at West Scranton High School at a cost of \$59,871.50 as per the breakdown of costs provided.

#### NON CONSENT AGENDA ITEMS

##### Budget & Finance

The following resolutions were submitted by Director Lesh.

B-6

##### No 1 – 2016

Be it resolved that the Board of Directors of the School District of the City of Scranton hereby authorizes the expenditure of \$146,512,500.00 upon adoption of the Budget for the year 2016, copies of which are carried hereby and are available to the public.

Be it further resolved that the District Secretary shall file and advertise the Budget in accordance with law.

The resolution was seconded by Director Duffy and passed with eight (8) affirmative and one (1) negative. The negative vote was cast by Director Schuster.

ALSO

No. 2-2016

Real Estate Tax Levy:

Be it further resolved that the Board of Directors of the School District of the City of Scranton hereby levies a tax of 123.77 mils per One Thousand (\$1000.00) Dollars of assessed valuation on real estate pursuant to authority of the Act of the General Assembly, March 10, 1949, P.L. 30, ART. VI, Sec. 672, as amended.

The resolution was seconded by Director Casey and passed with seven (7) affirmative and two (2) negative votes. The negative votes were cast by Directors Schuster and Timlin.

ALSO

**NO. 3 - 2016**

**LOCAL TAX ENABLING ACT OF 1965**

**511 TAXES:**

**BE IT FURTHER AND SEPARATELY RESOLVED:**

That under authority of the Local Tax Enabling Act of 1965, Act 511, P.L. 1257, of the Act of the Assembly of the Commonwealth of Pennsylvania, and in compliance with the school laws of Pennsylvania, as amended, there is levied, claimed and imposed taxes for the calendar year 2016; and

That all Act 511 taxes, hereinafter levied under the Local Tax Enabling Act of 1965, are intended to generate the maximum amounts of tax revenues allowed and permitted by law; and that where the City of Scranton and/or the School District of the City of Scranton have perfected claims to proportionate shares of any of the hereinafter recited Act 511 taxes, that these claims shall persist and remain in force and effect; and that where a maximum legal levy has been hereby made that the same shall only be adjusted or reduced, in accordance with law, to that amount which shall represent the proportionate share of the School District of the City of Scranton; and

The subjects and subject matter of taxes levied by the School District of the City of Scranton for the year 2016 are intended to be within the limits of the School District of the City of Scranton, coterminous with the City of Scranton, while the aggregate of taxes collected by similar levies, if any, by the City of Scranton, are separate, distinct and apart from the taxes levied hereunder by the School District of the City of Scranton, unless otherwise provided by law, and shall be collected by tax collectors herein named and appointed or hereinafter named and appointed for which purpose there is continued, levied and imposed the following Act 511 taxes, separate Resolutions for each of which follow:

LEVY I:	EARNED INCOME TAX
LEVY II:	MERCANTILE/BUSINESS PRIVILEGE TAX LICENSE
LEVY III:	MERCANTILE TAX
LEVY IV:	BUSINESS PRIVILEGE TAX
LEVY V:	OCCUPATION PRIVILEGE TAX
LEVY VI:	REALTY TRANSFER TAX

**WHEREFORE**, the above taxes are continued for 2016, and shall continue in full force and effect unless repealed or amended by law or action of successor School Boards.

The resolution was seconded by Director Casey and pass with seven (7) affirmative and two (2) negative votes. The negative votes were cast by Directors Schuster and Timlin.

ALSO

NO. 3 - 2016

**511 TAX LEVY I: (EARNED INCOME TAX)**

Continuing a levy of one (1%) percent being a tax imposed upon salaries, wages, commissions, earned income and other compensation of residents of the School District of the City of Scranton and upon net profits earned by such residents from all businesses, professions and all other activities, salaries, wages, commissions relating to earned income.

The resolution was seconded by Director Casey and passed with seven (7) affirmative and two (2) negative votes. The negative votes were cast by Directors Schuster and Timlin.

ALSO

**NO. 3 – 2016**

**511 TAX LEVY II**

**511 TAX LEVY II: (MERCANTILE/BUSINESS PRIVILEGE TAX LICENSE)**

Continuing a tax on all firms, persons and entities engaged in occupations and businesses at the rate of Five (\$5.00) Dollars for the privilege of doing business; to be known as "**SCHOOL LICENSE TAX**".

The resolution was seconded by Director Douaihy and passed with seven (7) affirmative and two (2) negative votes. The negative votes were cast by Directors Schuster and Timlin.

ALSO

**511 TAX LEVY III: (MERCANTILE TAX)**

Continuing and claiming a mercantile tax on persons, firms and entities engaged in business, as follows: Wholesale dealers, or vendors at the rate of .000452 on each dollar of gross volume of business, on retail dealers or vendors at the rate of .000679 on each dollar of gross volume of business, based upon annual gross receipts for the year 2016, or by rules and regulations, as applicable, and/or for succeeding years thereafter, to be known as "MERCANTILE TAX".

The resolution was seconded by Director Casey and passed with seven (7) affirmative and two (2) negative votes. The negative votes were cast by Directors Schuster and Timlin.

ALSO

#### **511 TAX LEVY IV**

##### **511 TAX LEVY IV: (BUSINESS PRIVILEGE TAX)**

Continuing a tax upon the privilege of engaging in a business at the rate of .00513 per dollar of gross annual receipts, (5.13 per \$1,000) to be known as "**BUSINESS PRIVILEGE**", based upon annual receipts for the preceding year, i.e., 2016.

The resolution was seconded by Director Duffy and passed with seven (7) affirmative and two (2) negative votes. The negative votes were cast by Directors Schuster and Timlin.

ALSO

##### **511 TAX LEVY V: (LOCAL SERVICES TAX)**

Continuing a tax of Five (\$5.00) Dollars on each individual engaging in an occupation, as defined by statute; to be known as "**LOCAL SERVICES TAX**".

The resolution was seconded by Director Douaihy and passed with seven (7) affirmative and two (2) negative votes. The negative votes were cast by Directors Schuster and Timlin.

ALSO

##### **511 TAX LEVY VI: (REALTY TRANSFER TAX)**

Continuing a tax on the transaction of the transfer of real property. Each person who accepts the delivery of any document or on whose behalf delivery of any document is accepted shall be subject to paying tax of one-half (1/2) of one (1%) percent of the value of the property represented by each document, excepting those excluded by law, to be known as "**REALTY TRANSFER TAX**", the collection which shall be through the Recorder of Deeds in and for Lackawanna County, Pennsylvania, for which purpose the said Recorder of Deeds is hereby deputized.

The resolution was seconded by Director Duffy and pass with eight (8) affirmative and one (1) negative vote. The negative vote was cast by Director Schuster.

ALSO

#### **NO. 4 - 2016**

##### **GENERAL CONDITIONS:**

In order to fully effectuate the tax levies, their implementation and collection, the District Secretary and/or the District Solicitor are hereby authorized and directed to act on behalf of the School District in all matters necessary in carrying out the intent hereof, including, but not limited to, legal advertisement of same where required.

All of the said levies are made in order to fund the general accounts of the School District in the conduct of a thorough and efficient public school system, in trust to the Board of Directors of the School District of the City of Scranton.

Accordingly, all of the actions are collectively and individually intended to continue in effect all previous actions taken on like and similar matters, subject, only to any amendments herein. To effect the tenor hereof, all previous enactments or funds appropriated on matters herein set forth shall be so adjusted, conformed and compounded, including, but not limited to, budget appropriations made to or on behalf of the Act 511 Tax Collector, and the administrative and salaried staff as supervised by him, and the rules and regulations as published with the enactment or reenactment of Act 511 taxes which action shall commence January 1, 2016.

The resolution was seconded by Director Douaihy and passed with eight (8) affirmative and one (1) negative vote. The negative vote was cast by Director Schuster.

ALSO

**APPOINTMENT OF REAL ESTATE AND/OR  
511 TAX COLLECTOR:**

**BE IT RESOLVED** that William Fox and/or his legal successor, is recognized and/or appointed as the Collector of Taxes for the year 2016 or until withdrawn by action of the Board of Directors of the School District of the City of Scranton for levies as follows

1. Real Estate Taxes
2. Local Services Tax
3. Business Privilege Tax
4. Mercantile Tax
5. School License Tax

**BE IT FURTHER RESOLVED**, that the Board of Directors of the School District of the City of Scranton shall require the posting of adequate bonds in conformity with law and/or based upon previous practice in these same premises which shall be properly approved by Court and/or the District Solicitor and filed with the District Secretary.

The resolution was seconded by Director Douaihy and passed unanimously on roll call vote.

ALSO

NO. 6 - 2016

**APPOINTMENT OF 511 TAX COLLECTOR/EARNED INCOME TAX COLLECTOR**

Whereas The Scranton School District has levied, assessed, and provided for the collection of certain local taxes in compliance with and pursuant to the Authority of Local Tax Enabling Act of 1965, Act 511, P.L. 1257 of the Act of Assembly of the Commonwealth of Pennsylvania and in compliance with the school laws of Pennsylvania; and

-Whereas, the Scranton School District is a member of the Lackawanna County Tax Collection Committee (TCC) pursuant to Act 32 of 2008; and

\_Whereas, the TCC has hired Berkheimer Associates to collect Earned Income Taxes as levied by the Scranton School District, including said Earned Income Taxes that are or may become delinquent; and

\_Whereas, pursuant to Act 192 , of 2003-2004 General Assembly of the Commonwealth of Pennsylvania, the Scranton School District has the right to impose a cost of collection on Earned income Taxes that become delinquent and or remain due and unpaid.

Now therefore be it resolved that the Scranton School District hereby authorizes the following:

The Scranton School District appoints Berkheimer Associates as its Earned Income Tax Collector for the initial tax year beginning January 1, 2016 and continuing through December 31, 2016.



The Scranton School District approves and adopts the Cost off Collection Schedule, attached hereto "Exhibit A" and made part of the Resolution, to be imposed by Berkheimer Associates and any taxpayer whose Earned Income Tax becomes delinquent and/or remain due and unpaid; and

Berkheimer Associates is authorized to retain said costs of collection set forth in the attached Cost of Collection Schedule incurred in recovering delinquent taxes and assessed to the delinquent taxpayer as allowed by law.

This authorizing resolution is effective immediately upon approval.

The resolution was seconded by Director Douaihy and passed unanimously on roll call vote.

ALSO

NO. 7 - 2016

#### DESIGNATION OF DEPOSITORIES FOR TAX COLLECTIONS:

BE IT RESOLVED THAT, First National Bank, Clarks Summit, , Pennsylvania, be hereby designated depository in which the funds and monies in the custody of William Fox, and Berkheimer Associates, or their legal successors, may be deposited.

The resolution was seconded by Director Douaihy and passed unanimously on roll call vote.

ALSO

NO. 8 - 2016

#### SUBJECT: APPOINTMENT OF ADMINISTRATIVE HEARING OFFICER

BE IT RESOLVED that William Fox and/or his legal successor, is recognized and/or appointed as the Administrative Hearing Officer pursuant to Act 50 of 1998 at Section 8430(4) and shall continue to provide the taxpayer review or appeal process as was in offered on the effective date of this statute (Act 50 of 1998).

BE IT FURTHER RESOLVED that any and all forms, rules, as well as practices or procedures previously utilized by the tax collector on the effective date of this statute be adopted.

The resolution was seconded by Director Douaihy and passed unanimously on roll call vote.

ALSO

**NO. 9 - 2016**

**SUBJECT: TAXPAYER BILL OF RIGHTS/DISCLOSURE STATEMENT**

**BE IT RESOLVED** that pursuant to Act 50 of 1998, at Section 8423, the attached Taxpayer Bill of Rights and Disclosure Statement be adopted.

**SCRANTON SCHOOL DISTRICT  
TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT**

Every taxpayer is obligated to pay all taxes levied by the School District to which the taxpayer is subject when taxes are not paid or a school district has questions about whether a taxpayer has fulfilled all tax obligations, the school district has legal rights to enforce taxpayer obligations. In conjunction with taxpayer obligations and school district rights, the Commonwealth of Pennsylvania has enacted a Local taxpayer's Bill of Rights which grants legal rights to taxpayers, and creates obligations for school districts so that equity and fairness control how school districts collect taxes. This document is the School District Disclosure Statement required by the Bill of Rights. This document is merely a summary of your rights. For a complete statement of your rights and the obligations of the School District, See § 53 P.S. Subch.C.

**APPLICABILITY/ELIGIBLE TAXES**

This Disclosure Statement applies to eligible taxes levied by the School District. For this purpose, eligible taxes include any tax levied by the School District other than the real estate tax. This Disclosure Statement does not apply to real estate taxes. The specific eligible taxes levied by the School District are: , (1) Occupational Privilege, (2) Business Privilege Tax, (3) Mercantile Tax, (4) School License Tax. Unless expressly provided in the Local Taxpayers' Bill of Rights, the failure of any School District representative to comply with any provision of this Disclosure Statement related regulations of the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed. All taxes are collected and administered by the Single Tax Office through its Collector of Taxes, specifically Mr. Bill Fox or his legal successor. A separate disclosure statement relating to the earned income tax is available from that office. This Disclosure Statement does not apply to the earned income tax.

**TAXPAYER RIGHTS AND SCHOOL DISTRICT OBLIGATIONS WHEN THE SINGLE TAX OFFICE  
REQUESTS INFORMATION  
OR AUDITS TAXPAYER RECORDS**

**Minimum Time Period for Taxpayer Response**

- The taxpayer has 30 calendar days from the mailing date to respond to the Single Tax Office requests for tax information.
- Upon written request, the Single Tax Office will grant reasonable time extensions for good cause.

- The Single Tax Office will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

#### **Requests for Prior Year Return**

- An initial Single Tax Office request may cover only taxes required to be paid or tax returns required to be filed no more than 3 years prior to the mailing date of the request.
- The Single Tax Office may make a subsequent request relating to other taxes or returns if, after the initial request, the Single Tax Office determines that the taxpayer failed to file a tax return, underreported income or failed to pay a tax for one or more of the tax periods covered by the initial request.

#### **Use of Federal Tax Information**

- The Single Tax Office may require a taxpayer to provide copies of federal tax returns if the Single Tax Office can show that the information is reasonably necessary for enforcement or collection of a tax and the information is not available from the Pennsylvania Department of Revenue or other sources.

#### **TAX AUTHORITY/UNDERPAYMENT/REQUIRED NOTICES**

The Single Tax Office must notify the taxpayer in writing of the basis for any underpayment determined by the Single Tax Office.

#### **TAX APPEALS**

##### **Tax Appeal Petitions**

- To appeal a tax assessment or denial of a refund request, the taxpayer must file a tax Appeal Petition with Mr. Bill Fox or his legal successor. The petition must be mailed or delivered to the attention of William Fox at the following address:

**Single Tax Office  
The Mall At Steamtown  
Scranton, PA 18503**

- Tax Appeal Petitions requesting a refund must be filed within the time set forth above under "Tax Overpayment Refunds."
- Tax Appeal Petitions appealing a tax assessment or notice of underpayment must be filed within 90 days after the date of the tax assessment or underpayment notice.
- Regulations regarding the form and content of petitions as well practice and procedure for tax appeals may be obtained in person, or by mailing a request to the above address or by calling the Single Tax Office at (717) 963-6756 during the hours of 8:30 AM to 4:30 PM., Monday through Friday.

### **Single Tax Office Decision**

- The Single Tax Office will issue a decision on Tax Appeal Petitions within 60 days after receipt of a complete and accurate petition.
- If the petition was complete and accurate when filed, the Single Tax Office's failure to render a decision within 60 days will result in the petition being deemed approved.

### **Appeals to Court**

- Any person aggrieved by the decision of the Single Tax Office who has a direct interest in the decision has the right to appeal to the County Court of Common Pleas.
- Appeals to court must be filed with the court within 30 days after the date of the Single Tax Office's adverse decision.

### **SINGLE TAX OFFICE ENFORCEMENT PROCEDURES**

Depending on the type of tax involved and the specific circumstances, if a taxpayer has not paid a tax liability determined to be due or which the Single Tax Office has reason to believe might be due, possible Single Tax Office enforcement options include.

- Inquiry by Single Tax Office.
- Single Tax Office audit of taxpayer records.
- The Single Tax Office may contact the taxpayer and attempt to resolve the liability through payment in full, an installment payment plan, or compromise.
- The Single Tax Office may employ private collection agencies to collect the tax.
- The Single Tax Office may file a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
- The Single Tax Office may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
- The Single Tax Office may file suite against the taxpayer before a district judge in the County Court of Common Pleas.
- The Single Tax Office may execute and attach taxpayer bank accounts, sell taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings.
- The Single Tax Office may seek criminal prosecution of the taxpayer.

### **TAX INFORMATION CONFIDENTIALITY**

Information gained by the Single Tax Office as a result of any audit, return, report, investigation, hearing or verification shall be confidential. However, confidentiality will not preclude disclosure for official purposes, whether in connection with legal proceedings or otherwise, and will not preclude disclosure to the extent required by any applicable law.

### **TAXPAYER COMPLAINTS**

If a taxpayer has a complaint about the Single Tax Office action relating to taxes, the Superintendent of Scranton School District may be contacted in writing at 425 North Washington Avenue, Scranton, PA 18503 or another person designated by the Scranton School Board will facilitate resolution of the complaint by working with the appropriate Single Tax Office personnel.

The resolution was seconded by Director Douaihy and passed unanimously on roll call vote.

ALSO

B-7

RESOLUTION AUTHORIZING THE INCURRING OF TAX AND REVENUE ANTICIPATION DEBT AND THE ISSUANCE OF A TAX AND REVENUE ANTICIPATION NOTE IN THE MAXIMUM PRINCIPAL AMOUNT OF \$19,000,000.00 ACCEPTING THE OFFER OF FIRST NATIONAL BANK OF PENNSYLVANIA AND ESTABLISHING THE TERMS OF THE NOTE.

WHEREAS, the School District of the City of Scranton, Lackawanna County, Pennsylvania (the "School District") anticipates current revenues as yet uncollected, and

WHEREAS, the School District requires additional funds for current and anticipated expenditures to fund anticipated deficits; and

WHEREAS, the School District has determined that is necessary to borrow for the purpose of meeting current and anticipated expenses for the fiscal year ending December 31, 2016 by issuing a note to be repaid from the receipt of the anticipated taxes and revenues; and

WHEREAS, First National Bank of Pennsylvania ("the Bank") has submitted to the School District a Proposal to Purchase (the "Proposal") the Tax and Revenue Anticipation Note of 2016 of the School District dated December 9, 2015 and the School District desires, by the adoption of this resolution, to accept such proposal and authorize the issuance and sale of its Tax and Revenue Anticipation Note;

NOW THEREFORE, Be it Resolved by the Board of School Directors of the School District of the City of Scranton, and it is hereby resolved by the authority of said Board, as follows:

1. The School District hereby authorizes the issuance of a tax and revenue tax anticipation note in the maximum principal amount of \$19,000,000.00 (the "TRAN") in anticipation of the receipt of current taxes and revenues, to be sold at private sale. The School District has determined it to be in the best financial interest to award the sale by private negotiation.
2. The TRAN shall be in the denomination of \$19,000,000.00, shall be redeemable at anytime at the option of the school district, without penalty or premium, shall be fully registered without coupons, shall be dated the earliest date possible under the law, bear interest at a variable rate as stated in the Proposal, which interest shall be payable at maturity, shall mature on December 31, 2016, shall be payable at the Scranton Office of the Bank, and shall be substantially in the form annexed to this resolution as Exhibit "A" hereby made part of this resolution as though fully set forth at this place.
3. The TRAN issued pursuant to this Resolution shall be a general obligation of the School District. The School District hereby covenants with the owners from time to time of the TRAN that if funds are not available for the full payment of the TRAN within the fiscal year in which issued, then the School District with either (1) include the amounts necessary to pay the TRAN in its budget for the next fiscal year, pursuant to Section 8125 of the Debt Act, to the extent then permitted by applicable law; (2) fund such amounts within the next fiscal year in accordance with Sections 8129 and 8130 of the Debt Act; or (3) provide for payment of the TRAN by any combination of (1) and (2), in all events, upon notice to and with the consent and agreement of the Bank.
4. In furtherance of its obligations to pay the interest on and principal of the TRAN, the School District hereby covenants to cause the Pennsylvania Department of Education, the State Treasurer of the Commonwealth of Pennsylvania, and the Purchaser to enter into an Intercept Agreement with the School District whereby certain of the subsidy payments due to the School District from the Commonwealth will be directed to be paid instead to the Bank, in fulfillment of the School District's payment obligations.

5. The School District hereby covenants with the owners from time to time of the TRAN that it will make no use of the proceeds of the TRAN which, if such use had been reasonable expected on the date of issue of the TRAN, would have caused the TRAN to be an "arbitrage bond" within the meaning of Section 148 of the Code and the Regulations thereunder and that it will comply with the requirements of the Internal Revenue Code of 1986, as amended (the "Code") and the Regulations throughout the term of the TRAN.
6. If the principal amount of the TRAN, plus the principal amount of all other tax-exempt obligations issued and to be issued by the School District, or by a subordinate governmental unit within its jurisdiction during the calendar year in which the TRAN is to be issued, exceeds \$15,000,000 (and no more than \$5,000,000 of that was/is issued for other than "capital purposes"), and if the gross proceeds of the TRAN are invested at a yield greater than the yield on the TRAN and are not expended, or deemed to have been expended pursuant to in Section 148(f)(4)(B)(iii) of the Code, within six (6) months from the date of issuance, the School District covenants that it will rebate to the U.S. Treasury, within sixty (60) days after the maturity date of the TRAN, that amount of investment income on the TRAN proceeds which exceeds the amount which would have been earned had the TRAN proceeds been invested at a yield equal to the yield on the TRAN.
7. The Proposal is hereby accepted and shall be incorporated into this Resolution as Exhibit "B" hereto and the President and the Secretary of the Board of School Directors are hereby authorized and directed to execute and deliver a duplicate original of the Proposal to the Bank.
8. The TRAN is not designated as a "qualified tax-exempt bond", as that term is defined in Section 265 of the Code, as amended (the Code). No part of the proceeds of the TRAN shall at any time be used directly or indirectly to acquire securities or other obligations the acquisition of which should cause the TRAN to be an "arbitrage bond" as defined in this code.
9. The TRAN shall be secured by a pledge of, and a lien and charge on, the taxes and all other revenues of the School District to be received during the period when the TRAN will be outstanding, including during any period of default.
10. The President of the Board of School Directors be and hereby is authorized and directed to execute and deliver in the name of, on behalf of, and under the seal of, the School District, the TRAN, in the form and containing terms described above, and the Secretary of the Board of School Directors be and hereby is authorized and directed to attest the same.
11. The Treasurer of the Board of School Directors be and hereby is authorized and directed to prepare or to cause to be prepared a Certificate As to Taxes and Revenues to be Collected and a Certificate of Cumulative Deficit as required by Section 8126 of the Local Government Unit Debt Act of the Commonwealth of Pennsylvania, as amended.
12. The Officers of the Board of School Directors be and hereby are authorized and directed to perform all acts which are necessary and proper for the valid issuance and security of the TRAN, including the preparation and execution of a tax certificate.

The resolution was seconded by Director Douaihy and passed unanimously on roll call vote.

ALSO

B-8

The Scranton School Board Directors authorize the sale of 2015 Delinquent Real Estate Tax Claims by Municipal Revenue Services as per the attached. The attached exhibit has been approved by the District Solicitor.

SEE ATTACHMENT

The resolution was seconded by Director Duffy and passed unanimously on roll call vote.

ALSO

B-9

The Single Audit Financial Report as prepared for the 2014 Calendar Year by the School District Auditor, Michael A. Barbetti, LLC Certified Public Accountant, be accepted as per the enclosed report.

The resolution was seconded by Director Douaihy and passed unanimously on roll call vote.

ALSO

B-10

The Annual Financial Report as prepared for the 2014 Calendar Year by the School District Auditor, Michael A. Barbetti, LLC Certified Public Accountant, be accepted as per the enclosed report.

The resolution was seconded by Director Douaihy and passed unanimously on roll call vote.

Education/Teaching & Learning

D-3

The following motion was submitted by Director Douaihy.

Scranton High annual trip to Washington DC May 19-May 22, 2016.

The motion was seconded by Director Casey and passed unanimously on roll call vote.

Policy/Legislation and Federal Programs

The following resolution was submitted by Director Timlin.

BE IT RESOLVED that Director Cy Douaihy be designated as the Pennsylvania School Boards Association (PSBA) representative from the Scranton School Board for the term ending December 31, 2016.

The resolution was seconded by Director Casey and passed unanimously on roll call vote.

ALSO

The following resolution was submitted by Director Timlin.

BE IT RESOLVED, in order to comply with the Pennsylvania Right to Know Law, the Scranton School District officially names Joseph Brazil as the Right to Know Officer.

The resolution was seconded by Director Oleski and passed unanimously on roll call vote.

PERSONNEL

The following was submitted by Director Duffy.

The attached list of Appointments, Resignations, Leaves of Absence, Long Term/Permanent Substitute Appointments, Coaching Appointments, Certified Resignations, Non Certified Appointments and Non Certified Resignations has been recommended for board approval.

**RECOMMENDATION FOR APPOINTMENTS - Professional**

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION/GRADE</u>	<u>Effective Date</u>
Mary Ann Cartegna	Director of Special Education and Support Services	Administration Building	TBD

**RECOMMENDATION FOR PERMANENT/ LONG TERM SUBSTITUTE ASSIGNMENTS - CERTIFIED**

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION/GRADE</u>	<u>EFFECTIVE DATE</u>
Sarah Gula	Long Term	SHS - English	9/21/2015 to 2/1/2016
Christina Hoban	Long Term	SHS - Special Education	9/18/2015 to 1/4/2016
Jacqueline Sparacino	Long Term	Adams - Grade 1	10/19/2015 to 1/4/2016
Karen Persing	Long Term	SHS - Grade 1	10/19/2015 to FN
Tina Yukenavage	Long Term	SSIS - Reading	10/19/2015 to FN

**RECOMMENDATION FOR COACHING APPOINTMENTS**

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION/GRADE</u>	<u>EFFECTIVE DATE</u>
Christopher Gentilezza	Assistant Wrestling	SHS	11/1/2015
Corey Gazoo	Jr. Wrestling	SHS	11/1/2015
Pat DeSarno	Assistant Wrestling	WSHS	11/1/2015
Steve Shumbres	Freshman Boys Basketball	SHS	11/1/2015

**RESIGNATIONS**

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>EFFECTIVE DATE/REASON</u>
Angela Pigga	Reading	SSIS	11/20/2015
Katherine Brager	Chemistry	WSHS	11/16/2015

**RECOMMENDATIONS FOR APPOINTMENTS - NON CERTIFIED**

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>EFFECTIVE DATE</u>
Donna Macavage	Paraprofessional	Scranton High School	10/20/2015
Melissa Michael	Paraprofessional	SHS	TBD
Jack Loscombe	Hall Monitor	WSHS	TBD

**LEAVE OF ABSENCE**

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>EFFECTIVE DATES/ WITH OR WITHOUT PAY</u>
Marissa Vaccaro	Teacher	Kennedy	FMLA without pay 1/4/16 to 2/8/16
Barbra Kopicki	Teacher	ESL - Itinerant	ROH-2/8/2016 to 6/17/2016
Jennifer Telesco	Teacher	Adams - Grade 1	ROH-2/8/2016-6/17/2016
Kayleigh Corbett	Teacher	Adams - Grade 1	FMLA without pay



12/2/2015 to 1/4/2016

Sarah Dennebaum	Teacher	Sumner - Grade 3	FMLA without pay 3/9/2016 to 6/1/2016
Sarah Sweeney	Teacher	SHS - Special Education	Leave without pay 4/19/2016 to 6/17/2016
Allison Bruce	Teacher	Isaac Tripp - Music	FMLA without pay 1/9/2016 to 2/8/2016
Courtney Fogley	Teacher	SSIS - Grade 6	ROH 2/8/2016 to 6/17/2016

#### **Resignations - Non-Certified**

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>EFFECTIVE DATE</u>
Lisa Brady	Instructional Behavior Tech	Monticello	1/1/2016
Sandra Noll	Clerk	SHS	12/31/2015
Mary Ellen Cappelloni	Clerk	SHS	12/31/2015
Barbara Giambrone	Library Clerk	WSIS	12/31/2015
Michelle Vergnetti	Paraprofessional	NEIS	1/8/2016
William Griffiths	Maintenance	WSHS	12/31/2015
Patrick McCafferty	Maintenance	Stadium	12/31/2015
Edward Kobeski	Maintenance	Adams	12/31/2015
Jerry Flanagan	Maintenance	Stadium	12/31/2015
John Radocesky	Maintenance	SSIS	12/31/2015
John Schmidt	Maintenance	Stadium	12/31/2015
Michael Murray	Maintenance	Willard	12/31/2015
John Trently	Maintenance	Stadium	12/31/2015
Daniel Redriques	Maintenance	Stadium	12/31/2015
Patrick Langan	Maintenance	Bancroft	12/31/2015
Jerry Tierney	Maintenance	WSIS	12/31/2015

The resolution was seconded by Director Oleski and passed unanimously on roll call vote.

ALSO

The following resolution was submitted by Director Duffy.

Be it resolved that the Board of Directors reappoints Attorney John Minora of the Law Firm of Minora, Minora, Colbassani, Krowiak and Mattioli to serve as the Scranton School Board's Solicitor, The Palumbo Group as the Architect of Record and Peters Design Group as the Engineer of Record.

The resolution was seconded by Director Lesh and passed unanimously on roll call vote.

#### Vocational Education

The following was submitted by Director Timlin.

Be it resolved that Director James Timlin be appointed as the representative of the Scranton School Board to the Board of Directors of Career Technology Center of Lackawanna County for a term of one year.

The resolution was seconded by Director Duffy and passed unanimously on roll call vote.

#### NEW BUSINESS:

Director McAndrew made a motion to institute a hiring freeze on all non essential positions until further notice.

Director Douaihy then cited the Book of Rules that no resolution shall be entered without it in writing if a director requires it and he requires it.

A discussion between President Sheridan, Directors McAndrew and Douaihy and they agreed to have it in writing for the next board meeting.

Director Casey announced a spaghetti dinner will be held at Scranton High to benefit Northeast Intermediate Basketball team.

#### President's Report:

Director Sheridan made a plea to the state to please come to an agreement and pass the budget and asked Mr. Welby to please pass that along.

There being no further business a motion to adjourn was made by Director Casey, seconded by Director Oleski and the meeting adjourned at 8:14PM.

By: \_\_\_\_\_  
Secretary