

MUHLENBERG SCHOOL DISTRICT
Committee of the Whole Meeting Minutes
June 10, 2020
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Call to Order

The Committee of the Whole Meeting of the Board of Education of the Muhlenberg School District was called to order on Wednesday, June 10, 2020 at 6:47 PM by Board President, Mr. S. Wayne Hardy via remote access using Zoom.

Members Present

President – Mr. S. Wayne Hardy
Vice President – Mr. J. Tony Lupia, Jr.
Secretary – Mr. Thomas W. Gross
Assistant Secretary – Mrs. Cindy L. Mengle
Treasurer – Mr. Richard E. Hoffmaster
Member – Mr. Garrett E. Hyneman
Member – Mr. Randall R. Madara
Member – Mr. Mark J. Nelson
Member – Mr. Otto W. Voit, III
Solicitor – Mr. Brian F. Boland, Esq.
Recording Secretary – Mrs. Patricia L. Law

Administration Present

Superintendent – Dr. Joseph E. Macharola
Assistant Superintendent – Dr. Alan S. Futrick
Business Manager – Mr. Shane Mathias
Supervisor of Accounts – Mr. Mark Moyer
Director of Physical Plant and Transportation – Mr. Ken Patterson
Director of Special Education – Dr. Shawn Rutt
Supervisor of Special Education – Dr. Tyler Herman
Behavior Analyst – Mr. Zachary Milch
Director of Technology – Mr. Daniel Houck
Supervisor of Language Arts and Literacy – Mrs. Cathy Shappell
Community & Family Outreach Coordinator & Interpreter – Ms. Elizabeth Laviena
Athletic Director – Dr. Tim Moyer
High School Principal – Mr. Michael Mish
High School Assistant Principal – Ms. Lori Morris
High School Assistant Principal – Mr. C. Eric Schaeffer
Middle School Principal – Dr. Jeffery Ebert
Middle School Assistant Principal – Dr. Felicia Ulsh
Intermediate School Principal – Mr. Steven Baylor
Intermediate School Assistant Principal – Mr. Charles Payne
Elementary Center Principal – Mrs. Krista Venza
Elementary Center Principal – Mrs. Shannon O'Donnell

Visitors (participating via Zoom)

Jolyn Casper	Kathi Wolfe
Lois Dieterly	Stacy Yozwiak
Jeffrey Musselman	Ryan Brockman
Emily Grube	Peter Edelman
Erika Watson	Scott Kramer
Jennifer Doyle	Joyce Davies
Greg Purcell (WFMZ)	

National Anthem was sung by Muhlenberg Middle School Students at this time.

Educational Presentations

A. Recognition of 2020 Retirees - Dr. Joseph Macharola

Dr. Macharola honored the following employees who submitted their retirement notice:

- Mrs. Lois Dieterly, Math Teacher, Instructional Coach – twenty-eight (28) years of service
- Ms. Barbara Post, STEM/Engineering, Muhlenberg Middle School – twenty-three (23) years of service
- Ms. Eileen Musselman, Computer Science, Muhlenberg Middle School – thirteen (13) years of service
- Mrs. Joyce Davies, Class A Secretary, Physical Plant and Transportation (Any many other posts through-out her career) – forty-five (45) years of service!
- Mrs. Lisa Ermler, Class B Secretary (Clerical Assistant), Food and Nutrition Department – twenty-seven (27) years of service
- Mr. Jeffrey Musselman, Custodian (3rd Shift), Muhlenberg High School. Fourteen and a half (14 ½) years of service

Dr. Macharola congratulated the retirees and thanked them for their dedication and service to the community and the Muhlenberg School District children.

B. 2020-2021 Budget Update - Mr. Shane Mathias, CPA

Mr. Mathias gave an update on the 2020-2021 budget. He said due to two small changes, an updated budget was sent to Board members earlier in the day and also posted on BoardDocs. The first change was to remove a Title funded position. It was a net zero change in the budget about a \$10,000 decrease in revenue and a \$10,000 decrease in expenditures, net. The second change was a change in the Title III allocation. Mr. Mathias said he received the Title III allocation information from PDE and that was an increase of Title III revenue of \$6,870. He said the net change in revenue was a decrease of \$32,067 for a new total of \$62,344,572 at a zero mil increase; and the new figure for the total expenditures is \$63,998,903 and the adjusted deficit would be \$1,654,331. Mr. Mathias said he also sent out an update he received from RBC Capital on the structuring.

He said looking at the information that was sent out in May, the savings in year one is about the same just over a million dollars, but the projected savings over the six year life of the bonds and restructuring is now about \$337,000 which is an increase of about \$226,000 over the \$111,000 that was on the May report.

Comments/Questions/Concerns:

Mr. Voit complimented Mr. Scott Kramer of RBC Capital for a job well done. He said Mr. Kramer has been working with the District for many years and has always done an outstanding job, but this has been especially outstanding since it has come at a time when the District needed it the most and without pushing the debt service out for a longer period of time. He said the District will be debt-free within the next five years and thanked Mr. Kramer for all of his efforts. Mr. Kramer said it was a better picture than a month ago and the markets continued to hang in there.

Mr. Mathias continued with the budget update stating there were a number of items that changed from May. He said because the District is reducing its debt and all of the debt is reimbursable, the District must reduce its PlanCon subsidy, which amounted to a \$125,000 reduction in revenue. The restructuring savings shown is only about \$925,000 because Mr. Mathias had already built in \$85,000 in savings in prior budget presentations. He said the new bottom line is a \$1.5 million deficit before the two new positions (nurse and teacher) and then with those two new positions it brings the deficit to a \$1.654 million deficit. He said he revised the fund balance based on the changes to show the estimated use of the fund balance to be \$1.6 million.

Mr. Mathias said the business office continues to look at the 2019-2020 budget, which currently shows about a \$300,000 deficit, but that changes every day.

He said he feels there is a ton of uncertainty with the 2020-2021 budget, but if things were to work out the way they are projected for next year, there would be about \$4.6 million in the assigned fund balance at the end of next year. This is something to definitely keep an eye on. There were a lot of changes, but not a lot of movement on the overall budget. Mr. Mathias said incorporating the debt restructuring made a big dent in the bottom line.

Comments/Questions/Concerns:

Mr. Nelson told Mr. Mathias he did a great job. Dr. Macharola said Mr. Mathias and Mr. Moyer along with Mr. Kramer did excellent work.

C. Physical Plant Update - Mr. Kenneth Patterson

Mr. Patterson reported:

- Maintenance and custodial staff continue to focus on preparing the schools for the 2020-2021 school year so that teachers and students return to a safe learning environment. Mr. Patterson said he continues to monitor the guidelines that are set by the federal and state health departments remembering that the health and safety of all of the District's stakeholders continues to be a top priority heading

into the new school year. Mr. Patterson said he is very proud of the work that staff has been doing during these unprecedented times. He said the District continues to get mandates from the federal and state governments as far as what must be done when the schools reopen. This will continue to be monitored.

- The District sustained damage from the two storms that came through on May 30 and June 3. On Friday, May 30th, a large limb was lost from a tree by the Administration Building. This large limb fell on the corner of the Administration Building, which had gutter and soffit damage. The June 3rd storm knocked out power in all of the buildings for about twenty-two hours; with the high school being without power for thirty hours. The District lost two light poles and two high voltage cables at the high school along with numerous limbs being blown off of trees. Clean-up from that storm was nearly finished; however, there are some repairs that will continue over the next several weeks.
- The Administration Building Roof Replacement Project was underway and near completion. All of the shingles and the rubber portion of the roof have been replaced; with some minor metal cappings that should be completed in the next week.
- The Phone and Fax Upgrade Capital project at MEC is about 98% complete. Frontier has installed all of the hardware at MEC. Final programming for the fax finder should take place within the next two weeks.
- As reported at the last several meetings, preliminary work is underway to gather costs and plan for the replacement of the Middle School Chiller. This was being planned for summer 2020; however, due to delays created by COVID-19, this project is being pushed to possibly the summer 2021.
- The LED fixtures installation project within parts of all the School Buildings is underway and being completed by MSD Maintenance Personnel. All of the new LED fixtures are to arrive in the District by Monday, June 15 with installation continuing through the month of July.

Comments/Questions/Concerns:

Dr. Macharola thanked Mr. Patterson and said he agreed with him. There is an incredible task ahead for not only the Muhlenberg School District, but for all school districts across the Commonwealth as everyone tries to navigate through COVID-19 in the "yellow phase" – which is minute-by-minute, hour-by-hour, day-by-day. As issues arise, so do the answers – issues change, the answers change. He said he is working with the other school districts in the county so that they are in line with each other as much as possible given the federal and state mandates. Dr. Macharola said it is an incredible journey and his only worry is that something happens that he is not aware of. He said administration is looking at multiple pathways to start the 2020-2021 school year; and, they are very concerned about a second wave of the corona virus. Dr. Macharola said they have many questions. What will that mean for a second shutdown? When the school year begins, what are the expectations? What will the District's plan need to articulate? He said parents have already reached out with recommendations; however, it can only be administered, recommended and directed by the CDC and the Pennsylvania Department of Health. Dr. Macharola said the challenges over the next couple of months will be monumental. The District may be starting and will be prepared to start on two potential avenues. He said what happens one day changes until the next day depending on who lawfully enters an opinion; and, who medically offers an opinion based on research and

data that is worldwide. Dr. Macharola said this has been a very challenging time and the District has made it through to this point and will continue to emerge and beat this pandemic. He said his concern is going to be for the future. The District will be postured, and ready; however, we just don't know what it will look like, how it will emerge, and what the unknowns are, but no one does. Dr. Macharola said one thing learned on March 13th if this occurs again, what must be in place; but even with all of the plans administered and in place, it will still be a second wave of challenges. It is not known exactly what the medical expectations are going to be; however, Dr. Macharola is so glad a new certified school nurse position was included in the budget. This is a busy school district and it is needed. The District will work in teams. The plan is to step up the cadence after July 4th – bringing people back. He said he is hoping that in August, with the help of the Pennsylvania Department of Education, Department of Health, the Governor and the CDC, as things are starting to step up; the District will know exactly what is expected to deliver and what the District will be capable of delivering. Dr. Macharola said one concern is the District's capacity to deliver. He said the District does not have enough staff to deliver the amount of cleaning that would have to be done. He said the District's custodial and maintenance staff does an incredible job; but if the pandemic plan calls for disinfecting at the levels that the District just went through in terms of a total cleansing every day, it would be impossible and one hundred additional employees would be needed to do so, plus people to validate it. The District just does not know what it will look like yet or what it will look like for students, faculty and staff coming into the schools. Will there be testing? In addition, if there is testing, what will it look like? Will schools have to rely on the word of others? As the research continues to emerge, a person could be a-symptomatic and not even know it. Dr. Macharola said on top of all of this, the District must educate the students. He said he is concerned about the District's children with virtual learning – they got through this year and they did a good job; but, he said, he is a traditionalist and there is nothing like meeting face-to-face. There is a place for virtual learning, but it is not for everyone. Dr. Macharola said everyone will have to be patient, and he was asking for cooperation - everyone stepping up to the plate as the last thing needed, is for everyone to not row in the same direction. He said he does not know what will come out of the Commonwealth and Federal governments just yet, but what is emerging as far as expectations is monumental. The District will get through this and will work with their other partners as well.

Mr. Patterson and his department will have a lot of work cut out for them as well as all of the faculty and staff. One-step at a time. Cooperation will have to be paramount.

Mr. Hoffmaster thanked Mr. Patterson for the great job his staff is doing inside and outside. He said everything looks very nice inside and outside. Mr. Hoffmaster said the Legion Baseball team reached out to him and said they will be starting an eighteen game schedule on June 27th running through August 11th. They would like to be able to use the District's field so Mr. Hoffmaster was wondering what will be happening with this. Dr. Macharola said he sees that everyone is getting ready since the PIAA announced sports would be able to resume; however, this will not be happening until the pandemic plans are lined up so that the District is above reproach from litigation, the best that it can possibly be. He said the District must make sure that all of the kids have their safety, security and health considerations met. Dr. Macharola said the last thing the District would want for anyone involved, was to have an activity where a plan was not in place, approved and that meets the guidelines.

He said what happened is one organization came out and said you can do this, and then another organization with health considerations asked what were the steps being taken to justify and verify that the kids would be in safe proximity to participate. Dr. Macharola said it is June 10th and he has been very patient with this and he will continue to be patient. He said he did not want anyone to be running into this too fast until he is sure the District has met the health and safety guidelines set by the Pennsylvania Department of Education and the Department of Health. If the kids are school students involved in any activity on school grounds, the District must make sure that there is a plan in place. Dr. Moyer is working on that, and there is nothing in place. Dr. Macharola said there would be more county meetings so the District will get more information to address this. The District must make sure it is meeting the expectations; and, not just on paper, but securing safety considerations for everyone. Dr. Macharola told Mr. Hoffmaster, hopefully, everything would be lined up and in order so that something can be done; if not, it will just have to take place as if everything was under COVID-19. Mr. Hoffmaster said he understood what Dr. Macharola was saying; however, everyone is hearing that the PIAA opened everything up and they are getting two different stories. The PIAA is saying that Legion Baseball teams can play so he wanted to know what to tell them. Dr. Macharola said the PIAA opened things up and that is fantastic, but there is a health component to this that must be met so nothing will happen in the District until that is met, approved and accepted. It must be in-line with what the Department of Health expects from the Muhlenberg School District or with any other school district that may be bringing kids here. Dr. Macharola said he was happy to see the PIAA announced this, but that is just one side to it. He said the schools had to be shut down because of the pandemic. First, the county was in red, now it is in yellow, but there are even limitations on green. He said there would have to be a line-up between the Department of Health, schools and sports. The District must have things in order to be able to play. It is great the PIAA did what they did, but Dr. Moyer, the administrative team and the Pennsylvania Department of Health along with all of the other superintendents in the county and outside the county must all be on the same page with this pandemic plan. Dr. Macharola said he would trust that they are working on that, but most of it has yet to even come out from the state regarding what the expectations are. There has been some trickling of things, but not in totality. Mr. Hoffmaster said he would tell the Legion members to speak to Dr. Moyer. Dr. Macharola said that would be the best thing to do, but the message is for everybody.

Hearing of Visitors - Muhlenberg School District taxpayers and residents have an opportunity, at this time, to comment on matters of concern, official action, or deliberation which are or may be before the Muhlenberg School Board. The Board retains the option to accept all public comment at this time. Presentations should be limited to two minutes per person. In the event that the Board determines that there is not sufficient time for residents or taxpayers of the School District to comment, the Board may defer the comment period to the next regular meeting.

There was none.

Board Business

Personnel

1. Acceptance of Resignations

Resolved, that the Board of Education of the Muhlenberg School District accept the following resignations:

- a. Mr. Antonio Mirabito, Assistant Principal, Muhlenberg Elementary Center, effective June 30, 2020.
- b. Ms. Cindy Raney, Science Teacher, Muhlenberg High School, effective at the end of the 2019-2020 academic school year (June 30, 2020).
- c. Mr. Michael Burggraf, English Teacher, Muhlenberg Middle School, effective at the end of the 2019-2020 academic school year.
- d. Mr. Jonathan Treese, Dean of Students, Muhlenberg Middle School, effective June 30, 2020.

2. Mentor Assignments

Resolved, that the Board of Education of the Muhlenberg School District approve the following mentor assignments at the professional rate of \$30.00 per hour for the 2019-2020 school year:

- a. Ms. Kasey Dawson, mentor for Ms. Rebecca Ahearn, Long-Term Substitute, Special Education, Muhlenberg Elementary Center, for thirty (30) hours.
- b. Mr. Taylor Charles, mentor for Ms. Tammy Sarangoulis, Long-Term Substitute, Special Education, Muhlenberg Elementary Center, for fifteen (15) hours.

3. Request for Extension of Military Leave of Absence

Resolved, that the Board of Education of the Muhlenberg School District approve the request to extend the Military Leave of absence for the following employee:

- a. Mr. Paul McFarland, Social Studies, Muhlenberg Middle School, extension of leave through on or about August 27, 2020.

4. 2020 Extended School Year Assignments

Resolved, that the Board of Education of the Muhlenberg School District approve the following assignments for the 2020 Virtual Extended School Year Program:

Special Education Instructional Assistants – Per MESPA Contractual Rate:

Ms. Michelemarie Kline
Ms. Karen Lessie
Ms. Beth Youse
Ms. Darlene Allen
Ms. Jessica Mulutzie
Ms. Jennifer Thompson

6. Summer Hours for Professional Staff

Resolved, that the Board of Education of the Muhlenberg School District approve the following employees for summer hours:

- a. Ms. Stacy Yozwiak, thirty (30) hours for virtual learning resources and professional development planning and learning, at the professional pay rate of \$30.00 per hour.
- b. Ms. Juliana Ciccarelli, thirty (30) hours for virtual learning resources and professional development planning and learning, at the professional pay rate of \$30.00 per hour.

7. Co-Curricular Resignations

Resolved, that the Board of Education of the Muhlenberg School District accept the following co-curricular resignations:

- a. Mr. Andrew Leib, Varsity Golf Head Coach, effective June 1, 2020.
- b. Mrs. Melissa Kanavins, Varsity Girls Tennis Head Coach, effective May 30, 2020.

8. Approval of Summer Food Service Program Staff

Resolved, that the Board of Education of the Muhlenberg School District approve the following staff for the Summer Food Service Program, at their contractual rates:

Administrative

Mr. Carey Kline, Director of Food Service and Nutrition
Ms. Sherry Hoffman, Head Cook
Ms. Bobilyn Gehris, Head Cook
Ms. Julie Haas, Head Cook

Cafeteria Workers/Assistants

Ms. Nicol Bricker	Ms. Randi Farrow	Ms. Gloria Isamoyer
Ms. Michelle Mengel	Ms. Alexandria Garcia	Ms. Valerie Miller
Ms. Cindy Palmertree	Ms. Mary Ann Grant	Ms. Monica Brock
Ms. Jacqueline Paolino	Ms. Lynn Clouse	Ms. Denise Buono
Ms. Karen Roth	Ms. Johanna Winslow	Ms. Justine Burkart
Ms. Cathy Salesky	Ms. Dorothy Lattanzio	Ms. Denise Keller
Ms. Maria Cedeno	Ms. Kathy Heckler	Ms. Kristin Lilly
Ms. Lisa O'Brien	Ms. Stacy Ortiz	Ms. Mary Plants
Ms. Joan Sandritter	Ms. Georgeann Waldbiesser	

Comments/Questions/Concerns:

Mr. Nelson asked if the Summer Food Service Program would continue as it has for the last few months (grab and go). Dr. Macharola replied yes, because even when the county goes to green there will still be restrictions. The safest way for the District to do this is to do it this way.

Management

1. Superintendent's Authorization to Employ for the 2020-2021 School Year

Resolved, that the Board of Education of the Muhlenberg School District authorize the Superintendent to employ qualified persons for open positions as budgeted for the 2020-2021 school year, subject to Board ratification of employment at the Board's next public meeting.

Physical Plant and Transportation

No items at this time.

Budget and Finance

1. Approval of Financial Reports

Resolved, that the Board of Education of the Muhlenberg School District approve the following financial reports and that they become part of the permanent record of the meeting:

Fund	Treasurer's Report	Financial Report	Bills Paid Month	Investments	Budget Transfers
General	Apr 2020	Apr 2020	May 2020 Ck#47878-47995 V#26347-26362	Apr 2020	
Cafeteria	Apr 2020	Apr 2020	May 2020 Ck#6800-6808	Apr 2020	
Capital Reserve (Fund 32)	May 2020	May 2020	May 2020 Ck#892		
Capital Projects Fund (Fund 39)	May 2020	May 2020	May 2020 Ck#1052		
Activity	Apr 2020	Apr 2020			

2. Award of Bids for the 2020-2021 School Year

Resolved, that the Board of Education of the Muhlenberg School District accept the award of bids for the following school supplies for the 2020-2021 school year:

a. Art Supplies	\$22,359.70
b. Classroom and Office Supplies	33,273.93
c. Copy Paper	13,558.42
d. Custodial Supplies	59,783.11
e. Food Service Paper Products	8,170.77
f. Fresh Bread	63,125.00
g. Grocery	59,646.37
h. Milk and Dairy	175,510.00
i. NOI Food Products	138,027.10
Total	\$573,454.40

3. District Insurance Programs

Resolved, that the Board of Education of the Muhlenberg School District approve the district's insurance programs for the 2020-2021 school year per the proposal submitted by the Rigg-Darlington Group:

Type	7/1/2020 - 6/30/2021
Property	\$73,028
General Liability & Crime	18,673
Automobile	6,866
Excess Liability	8,827
School Board E & O	25,596
Privacy and Network Liability	17,088
Student Accident	11,990
Boiler & Machinery	9,233
Total Premium	\$171,301

Comments/Questions/Concerns:

Mr. Madara asked if the Summer Nutrition Program was still making money or was the District using those monies to subsidize the "grab and go" meals. Dr. Macharola replied right now the stream is still coming in and they are actually separate. The District gets bi-weekly messages from the Commonwealth regarding emergency disaster COVID-19 and all of the requirements to statistically document. He said the District does not know what that will look like, but the District will not be in the red. It is totally separate, but will be similarly run. Mr. Madara asked if the current meal program is being subsidized by the state. Dr. Macharola replied the District is filling out the paperwork to get its subsidy from them regarding the program. Mr. Madara asked if the Summer Program is a federal program. Dr. Macharola said it all trickles down from the federal government to the state government. Mr. Madara said since the District had a surplus, he was wondering if it could be used for that. Dr. Macharola said if the District needs to, but will know better as we move out of COVID-19.

4. 2020-2021 Homestead and Farmstead Exclusion Resolution

Resolved, by the Board of School Directors of Muhlenberg School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2020, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

Aggregate amount available for homestead and farmstead real estate tax reduction. The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2020:

- a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$1,194,920.51.
- b. **Philadelphia tax credit reimbursement funds.** PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$7,160.48.
- c. **Property Tax Reduction Funds.** Funds will be available during the school year for real estate reduction as a result of undistributed funds from the property tax reduction funds received in 2019-2020. These funds will be added to the allocation for this school year in the amount of \$44.06.
- d. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$1,202,125.05.

Homestead/farmstead numbers. Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and farmsteads as follows:

- a. **Homestead property number.** The number of approved homesteads within the School District is 5,559.
- b. **Farmstead property number.** The number of approved farmsteads within the School District is 1.
- c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and farmsteads is 5,560.

Real estate tax reduction calculation. The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(d) aggregate amount available during the school year for real estate tax reduction of \$1,202,125.05 by the paragraph 2(c) aggregate number of approved homesteads and farmsteads of 5,560, before considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead and

farmstead exclusion amount, the preliminary calculation of the maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$216.20.

Based on calculations provided by the School District Business Office from the best available information and carefully evaluated by the School Board, considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead exclusion and the farmstead exclusion amount, an additional aggregate amount of \$433.32 will be available during the school year for real estate tax reduction applicable to approximately 5,546 homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of \$.07. Adding this additional amount to the preliminary calculation of the maximum real estate tax reduction amount of \$216.20 the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$216.27.

Homestead exclusion calculation. Dividing the paragraph 3 maximum real estate tax reduction amount of \$216.27 by the School District real estate tax rate of 30.73 mills (.0) the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is 7,037 and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is 7,037.

Homestead/farmstead exclusion authorization. The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of 7,037. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of 7,037. The homestead exclusion and farmstead exclusion real estate assessed value reduction will apply only to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

5. Adoption of Final Budget for 2020-2021 School Year

Resolved, that the Board of Education of the Muhlenberg School District adopt the 2020-2021 Final Budget as presented by the Administration. The Final Balanced Budget Expenditures total \$63,998,903; Revenues total \$62,344,572 and \$1,654,331 will be used from assigned PSERS fund balance. The millage rate of 30.73 mils depicts a .0 millage increase.

Said budget shall set forth a levy of the following tax structure: a tax of 30.73 mills (\$30.73 per \$1,000.00) of assessed market value of real estate; and the district's share of a realty transfer tax of 1%; a local services tax of \$52.00 for Laureldale and an local services tax of \$52.00 for Muhlenberg Township; a 1% earned income tax; a mercantile tax consisting of one mil on wholesale transactions; and a business privilege tax at the rate of one and one-half mills on the gross volume of business, to provide the necessary revenue for same.

6. Authorization of the Refunding and Sale of the 2020 Bonds

Resolved, that the Board of School Directors of the Muhlenberg School District adopt Resolution No. 212 authorizing the refunding and sale of the 2020 Bonds as more fully set forth in the attached Resolution.

7. Reading-Muhlenberg Career & Technology Center Proposed Budget for the 2020-2021 School Year

Resolved, that the Board of Education of the Muhlenberg School District approve the Reading-Muhlenberg Career & Technology Center Proposed Budget for the 2020-2021 school year at the district's share of \$2,064,962.48.

8. Bayer Construction Settlement

Resolved by the Board of School Directors of the Muhlenberg School District that the matter of Muhlenberg School District v Bayer Construction ("Bayer") filed to No. 55 CD 2019 in the Berks County Court of Common Pleas be settled concluded and resolved by a payment from Bayer to the School District in the amount of Seventy-Five Thousand Dollars and 00/100 (\$75,000.00). Further that the Board of School Directors authorize the appropriate officers of the Board to execute the necessary Releases to settle this matter as set forth herein and authorize the solicitor to conclude this matter on the docket of the Prothonotary.

9. Extension to the Discount Period of the 2020 School Real Estate Tax Bills

A resolution of the Board of Education of the Muhlenberg School District, Berks County, Pennsylvania, authorizing the 2020 School Real Estate Tax Bills to include four payments at face value along with a thirty (30)-day extension to the discount period as follows:

WHEREAS, pursuant to Policy 606 of the Board of School Directors of the Muhlenberg School District ("District") adopted on May 11, 2011, the District wishes to amended the tax billing and collection schedule for local real estate taxes to reflect the District's fiscal year (2020), which extends the discount period on early payment in an effort to limit financial hardship for District taxpayers, adds a fourth (4th) installment payment at face value and delays the penalty period until January 1; and

WHEREAS, the District is sympathetic to the financial hardships faced by many of the Districts' taxpayers, and has determined that the realignment of the tax collection schedule should be phased in to lessen the impact to the Districts' taxpayers.

AND NOW, THEREFORE, this 10th day of June, 2020, **BE IT HEREBY RESOLVED** by the Board of Directors of the Muhlenberg School District, the following:

1. **The 2020-2021 Local Real Estate Tax Collection Cycle.** For the 2020-2021 local real estate tax collection cycle:
 - a. The Administration is directed to ensure School Tax bills are printed and mailed on or before July 1, 2020.
 - b. All District taxpayers shall be entitled to a discount of 2% from the amount of School Tax due upon their making payment of the whole amount any time from the date of the tax notice until September 30, 2020.
 - c. The face amount of School Tax, with no discount nor penalty imposed, is due from October 1 until December 31.
 - d. A 10% penalty shall be imposed on the School Taxes on payment received after December 31, 2020.
 - e. Taxpayers shall have the option to pay the School Tax face amount in four equal installments. Installment payments shall be due August 31, 2020, September 30, 2020, October 31, 2020, and December 31, 2020. Payment of the first installment on or before the due date is evidence of intention to pay on the installment plan. A penalty of 10% will be added to each installment on the date it becomes delinquent.
 - f. All unpaid School Taxes as of December 31, 2020 shall be turned over to Berks County Tax Claim Bureau for collection.
 - g. The Administration is directed to ensure the District's tax collector is notified of these changes and that the District's School Tax Bill (also known as the tax notice) is modified accordingly.
2. **The 2021-2022 and Subsequent Years Local Real Estate Tax Collection Cycle.** For the 2021-2022 real estate tax collection cycle and each cycle thereafter:
 - a. The Administration is directed to ensure School Tax bills are printed and mailed on or before July 1st of each year.
 - b. All District taxpayers shall be entitled to a discount of 2% from the amount of School Tax due upon their making payment of the whole amount any time from the date of the tax notice until August 31st of each year.
 - c. The face amount of School Tax, with no discount nor penalty imposed, is due between September 1st and October 31st of each year.
 - d. A 10% penalty shall imposed on the School Taxes on taxes paid after November 1st of each year.
 - e. Taxpayers shall have the option to pay the school tax face amount in three equal installments. Installment payments shall be due July 31st, September 30th, and November 30th, of each year. Payment of the first installment on or before the due date is evidence of intention to pay on the installment plan. A penalty of 10% will be added to each installment on the date it becomes delinquent.

- f. All unpaid school taxes as of December 31st of each year shall be turned over to Berks County Tax Claim Bureau for collection.
 - g. The Administration is directed to ensure the District's tax collector is notified of these changes and that the District's School Tax Bill (also known as the tax notice) is modified accordingly.
3. **Timely Payment Determination.** For all such tax collection cycles, whenever the last day of a period during which payment may be made at a discount or without penalty shall fall on Saturday or Sunday or on any day made a legal holiday by the laws of this Commonwealth or of the United States, payment shall be considered timely if it is tendered or postmarked by the United States Postal Service on the succeeding secular or business day.

Education

1. School Services Agreement with The Progressions Companies, Inc.

Resolved, that the Board of Education of the Muhlenberg School District approve the agreement between The Progressions Companies, Inc. and the Muhlenberg School District to provide services in support of the Student Assistance Program in all schools, effective August 31, 2020 through August 31, 2021.

2. Extended School Year Student Tuition Agreements

Resolved, that the Board of Education of the Muhlenberg School District approve the following extended school year student tuition agreements as presented:

- a. Student #37824, New Story Schools and Services
- b. Student #38475, New Story Schools and Services
- c. Student #31134, New Story Schools and Services
- d. Student #37754, Hogan Learning Academy
- e. Student #37496, Hogan Learning Academy
- f. Student #36470, New Story Schools and Services

3. Student Tuition Agreements for the 2020-2021 School Year

Resolved, that the Board of Education of the Muhlenberg School District approve the 2020-2021 student tuition agreements for the following students as presented (Special Education fund):

- a. Student #37496, Hogan Learning Academy
- b. Student #37754, Hogan Learning Academy
- c. Student #38475, New Story Schools
- d. Student #31134, New Story Schools

4. Summer Behind the Wheel Driver Education Program

Resolved, that the Board of Education of the Muhlenberg School District approve the summer Behind the Wheel Driver Education Program Health and Safety Plan as presented

5. Acceptance of Gifts, Grants, Donations

Resolved, that the Board of Education of the Muhlenberg School District accept the following donation as in accordance with district Policy 702, Gifts, Grants, Donations:

- a. Paramount Realty Services Inc., donation of school supplies, picture frames, shoes, backpacks, lunch bags, blankets, toy items, games, etc., from the recently closed A.C. Moore store on the 5th Street Highway, to benefit the students and staff at Muhlenberg Elementary Center.

6. Muhlenberg Middle School A-TSI/TSI Plan for the 2020-2021 School Year

Resolved, that the Board of Education of the Muhlenberg School District approve the Muhlenberg Middle School A-TSI/TSI Plan for the 2020-2021 school year as presented.

Minutes

Review minutes of the Committee of the Whole Meeting of May 13, 2020 and the Regular Meeting of May 13, 2020.

Old Business

No items at this time.

New Business

1. Memoriam of Mr. David P. Hangen

Resolved, that we remember the passing of Mr. David P. Hangen who served in the Muhlenberg School District for twenty (20) years (2000-2020 as a coach and Tech Ed Teacher. We honor his memory for his dedicated service to the school district and community.

Be it further resolved that we convey through this resolution our deepest sympathy to his family, and that this resolution be made part of the permanent record in the minutes of the Muhlenberg School District.

Hearing of Visitors

Presentation is limited to approximately two minutes per person. Should any citizen require more than the two minutes allocated, please contact the Superintendent prior to the meeting. He will coordinate such requests for the Board. Citizens addressing the Board should be aware that the meeting is being taped.

There was none.

MSD/RMCTC Board Visitor of Month

Review of Board Meetings and Calendar of Events

June 8	6:30 PM	RMCTC Board Meeting
June 10	6:30 PM	Committee of the Whole Meeting; Regular Board Mtg.

Adjourn Meeting

Moved by Mr. Hoffmaster and Mr. Lupia, that there being no further business to come before the Board, the meeting be adjourned. Meeting adjourned at 7:27 PM.

Attest:



Thomas W. Gross
Secretary