

MUHLENBERG SCHOOL DISTRICT
Committee of the Whole Meeting Minutes
January 13, 2021
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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, January 13, 2021 at 6:34 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
Treasurer - Mr. Richard E. Hoffmaster
Member – Mr. Garrett E. Hyneman
Member – Mr. Mark J. Nelson
Member – Mr. Otto W. Voit, III
Solicitor – Mr. Brian F. Boland, Esq.
Recording Secretary – Mrs. Patricia L. Law

Members Absent

Assistant Secretary – Mrs. Cindy L. Mengle
Member – Mr. Randall R. Madara (had technical difficulties; unable to sign-in)

Administration Present

Superintendent – Dr. Joseph E. Macharola
Assistant Superintendent – Dr. Alan S. Futrick
Business Manager – Mr. Shane M. Mathias, CPA
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
Director of Federal Programs – Mrs. Cathy Shappell
Director of Food and Nutrition – Mr. Carey Kline
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 Gonzalez
Elementary Center Principal – Mr. Kyle Crater
Elementary Center Assistant Principal – Mrs. Ginny Hornberger

Visitors (*Note: This is who appeared to be attending via Zoom and may not include everyone*)

Amanda Gring	Linda Figueroa	Alyssa Missimer	Andrew Haas
April Kreiser	Breanna Hafer	Cathy Liszcz	Audrey Smeltzer-Schwab
Cathy Salesky	Coleen Russo	Cristina Lillis	Erika Watson
Erin Wentzel	Inga Hobbs	Jay Seyler	Jenn Doyle
Jen Wenzel	Jill McIntyre	Jolyn Casper	Kathi Wolfe
Kim Velazquez	Kylene Sanders	Laurie Vlasak	Kristen Bagenstose
Lisa Chlebowski	Malinda Essig	Mary Cameron	Kristen Antonellos
Michael Althouse	Michele Weaver	Brian J. Boland	Kristy Rothenberger
Angela Szczecina	Dan Fair	Judy Becker	Nicole McGowan
Wendy Hromik	Morgan Boone	Mrs. Moser	Michele McCammitt
Carey Rowe	Laura Zubey	Penny Vojtasek	Samantha Armstrong
Sarah Hnatuick	Sharon Kile	Sue Ramirez	Yanilien Rodriguez

Educational Presentations

- A. Financial and Compliance Report (Exhibit A) – Mr. Nick Bieber, Herbein & Company, Inc.

Mr. Bieber presented the District’s Financial and Compliance Report for year ending June 30, 2020. He explained that Herbiein conducted the audit under generally accepted auditing standards over the financial statements, governmental auditing standards where they look at internal controls and compliance of the District as well as uniform guidance, which is their single audit over the federal awards of the District. The auditor’s responsibility is to opine on whether the financial statements prepared by management are fairly presented in all material respects in conformity with U. S. generally accepted accounting principles. They also opine on the District’s compliance with the direct and material compliance requirements related to the major federal programs selected for testing.

Mr. Bieber said the opinions that were issued for the 2019-2020 year was an unmodified opinion under generally accepted auditing standards over the financial statements; and, an unmodified opinion on compliance with their federal programs audit. This is the highest opinion that can be issued. He said Muhlenberg qualifies as a low risk auditee for the audit under uniform guidance. Mr. Bieber reviewed the remainder of the presentation which included:

- General Fund – Revenue – Total revenue was 0.2% over budget, including the larger variances noted in the following categories:
 - Local revenue – business privilege tax revenue - \$197,000 under budget.
 - State revenue – transportation subsidies - \$91,000 over budget.
 - Federal revenue – draw of ACCESS funds was \$54,000.
- General Fund – Expenditures – Total expenditures, excluding other financing uses, were 2.0% below budget, primarily consisting of:

- Savings in regular programs related in wages and benefits due mainly to vacancies and less use of long-term substitutes.
- Student support services had \$250,000 budgeted for the mental health pilot with only \$13,000 expended as this was pushed into the 2020-2021 school year.
- Instructional staff services was under budget due to instructional coaches charged here but budgeted under regular programs.
- Savings in transportation and operations and maintenance of plant related to COVID-19 pandemic.
- Transfers out were over budget due to an additional \$1,317,147 transferred to the Capital Projects Fund.
- Actual Use of Fund Balance – The District had budgeted for a use of the fund balance of \$1,541,150 for the 2019-2020 school year. The actual result was a use of \$1,541,932 (\$224,785 prior to the additional \$1,317,147 transfer to Capital Reserves).
- The Assigned Fund Balance at year-end includes the following:
 - \$3,497,338 for retirement rate increases
 - \$1,654,331 for the 2020-2021 year budgeted deficit
- The Unassigned Fund Balance at June 30, 2020 is 8.0% of the budgeted expenditures for the 2020-2021 year. This is within the thresholds outlined in the District’s fund balance policy.
- Fund Balance Trends – The downward trend of the District’s General Fund and Capital Reserve Fund is consistent with the District’s planned use of assigned fund balance for PSERS rate increases. The District’s General Fund Balance is comparable to other districts in Berks County audited by Herbein+Company, and the other school district’s overall. It is important to note that the District’s debt is scheduled to be paid off in 2026 while the county average is 2030. The District refunded debt after year end which kept the final payoff unchanged but resulted in \$458,000 in Net Present Value cash flow savings.
- Capital Projects Fund – Expenditures for the year relate primarily to the completion of security projects using funds from debt proceeds as well as roofing projects at MEC and MMS. The ending balance is comprised of \$21,415 of unspent bond funds, and \$3,606,252 accumulated from transfers from the general fund to be used for qualified capital construction and purchases.
- Food Service Fund – The Food Service Fund had a surplus of \$3,455 for the year ended June 30, 2020. This would have been a surplus of \$85,164 excluding the pension and other post-employment benefits (OPEB) valuation adjustments. The deficit is driven by the net pension and OPEB liabilities allocated to the fund. Without these liabilities, the District has a positive net position of \$1,035,481, which is about six months of operating expenses. The Food Service Fund does remain in the healthy position.
- Management Letter:
 - Employee Clearances – plan in place
 - Remote work policy considerations – plan in place
- Communication Letter
 - No difficulties in performing the audit
 - Journal entries to assist with year end accruals, reclassifications and GASB Statements

- Most sensitive estimates: pension liability (performed by third party) and OPEB liabilities (performed by third parties)
- No other reportable matters.

Dr. Macharola thanked Mr. Bieber for his presentation; and he thanked the Board for their diligent attention to the District's finances.

Comments/Questions/Concerns:

Mr. Hoffmaster thanked and complimented Mr. Mathias and the Business Office on a job well done.

Mr. Voit said he concurred and complimented the administration, Dr. Macharola and his team; Mr. Mathias and his team; and, Mr. Bieber for doing a good job with the audit.

B. Physical Plant Update - Mr. Kenneth Patterson

Mr. Patterson reported:

- The Maintenance and Custodial Staff continue to maintain and clean, disinfect, and sanitize all school buildings during the 2020-2021 school year for teachers, staff and student athletes. Winter games and activities are in full swing. Any facility used by student athletes and coaching staff are cleaned and disinfected after use as well as in between for facilities shared for different sports. Staff member areas of occupation and common areas are sanitized daily. The physical plant staff will continue to monitor the recommendations and guidelines that are set by federal and state agencies and, also PDE for the Muhlenberg School District. Both crews continue to do a great job and Mr. Patterson is proud of their efforts to maintain the facilities.
- Capital Improvement Projects on the horizon:
 - High School communications upgrade – the Muhlenberg School District was awarded a grant to update the high school's paging system; in conjunction with that, it is also time to upgrade the internal phone communications within that building. A few years ago the District invested heavily in a new telephone system and some of the infrastructure was implemented at that time, but most of it was not. This project would fully digitize the phone and communication operations within the high school and would bring all interior communications - paging and telephones - into the twenty-first century.
 - Replacement of fleet vehicles and grounds equipment – in 2019, the District replaced several school fleet vans that reached the end of their service life. It is now time to replace some of the service trucks and grounds equipment that are either at the end of service life or are inefficient for the size of the campus of Muhlenberg.
 - Re-Paving of the High School parking lots and part of MEC main drive is being completed as well as re-lamping of lights on the MHS parking lot with LEDS. The asphalt in these areas is beyond repairing and sealing and absolutely need to be replaced.

- MMS re-pointing and sealing of exterior brick and seam sealing – there are large areas of the main exterior walls where joint degradation is prevalent and needs to be addressed.
- MMS generator replacement – this generator is over forty years old and is inadequate to handle what should be placed on an emergency generator which is lighting, the kitchen refrigerator and freezer, data closets and the heating system.

Comments/Questions/Concerns:

Mr. Voit asked what the cost of these projects would be and is that cost net of any grants. Mr. Patterson said the cost of these five projects is between \$750,000 and \$950,000. He said he did not have firm estimates on everything at this time, but he was hoping it would come in less than that. Mr. Voit said he would suggest, and depending on what the other Board members would say, hold off on any projects that are not an immediate need only because of everything that is going on. When the CARES money comes out, the Board will have a better picture of where the District stands financially. Mr. Voit said it goes without question that repairs need to be made, but he would encourage Mr. Patterson to work with administration to hold off on any projects and bring them back in another year for consideration.

Mr. Lupia asked if all of these projects were put out for bid. Mr. Patterson replied, no, they were not. He said the only thing he took quotes on was for the high school communications project; and, he is working with MGA with regards to re-paving the high school parking lots because they just worked with Conrad Weiser on their parking lots. Mr. Patterson the bid packet is just about completed but nothing has formally gone out yet.

C. School Director Recognition Month - Dr. Joseph E. Macharola

Dr. Macharola said nine out of ten students in the United States attend public schools. Therefore, access to high-quality public education is crucial not only for our children's success, but for the strength of our society. He said shared this because January is School Director Recognition Month. It takes a team of dedicated people – teachers, administrators, staff, parents and other community members – to provide that education. The nine members of a local school board are a part of this team, making informed decisions that shape our public schools. January is designated School Director Recognition Month – a time for us to celebrate and recognize the challenging and vital work boards do on behalf of students, schools and families. On average, school directors devote up to ten hours per month to the complex responsibilities of board business, including adopting policy and voting on budgets. The impact of the coronavirus pandemic has added an additional challenge to school boards, as they determine how best to navigate in this new environment. From navigating virtual board meetings to supplying students with much needed food. Dr. Macharola said the District's food distribution has been averaging between 800 and 1600 meals a day – counting both breakfast and lunch. With well over 220,000 meals served since the pandemic began. With the Board's support, the District has done the right thing for its families. Boards are sometimes asked to make critical decisions quickly. Board service is an unpaid position, and in most cases, it is the desire to give back and to contribute to public education as motivation for their service.

As locally elected officials, school directors are invested in their communities. They are our neighbors, friends, local leaders, parents and engaged citizens. During this month designated for recognizing these public servants, please take a moment to share your gratitude for our Muhlenberg School District board members and those all across the state and all across the country. Dr. Macharola said he is very grateful for the Muhlenberg School Board, as they have given him the time of his life working in the Muhlenberg School District. He said he thanked them for advocating for the interest of the District's children and adults alike. Their service is very important.

Dr. Macharola said the country has had to deal with some unprecedented events. These events have been exceptionally devastating and catastrophic not only to the American way of life but also for our children. He said the reason he was taking a moment to talk about this was because of his gratitude for anyone and for all who have served in one form or another to grow this country and democracy. He said his heart was heavy from what occurred at the Capitol and it was devastating to see the look in children's eyes as they struggle to deal with a pandemic and then to watch something that has never occurred in our lifetime. Dr. Macharola said he has never nor have Board members ever seen an insurrection like that. He said some Muhlenberg School District students have come from third world countries to leave that kind of atmosphere and environment and were shocked to see those events at the Capitol. Dr. Macharola said that was not his democracy and it was not anyone else's democracy. The country will become stronger because of this, but his heart is heavy because of the children witnessing this and dealing with a pandemic; and how great the responsibility and obligations are to grow children with respect and love for the greatest country on earth – the United States of America. He said he asked that everyone put their personal thoughts aside and to think about the affects it has on youngsters. If this is not dealt with, worked with and promoted for what our forefathers intended freedom to stand for, then democracy is in danger. Dr. Macharola said he believes in this country – from Millard Fillmore, Theodore Roosevelt, Grover Cleveland, James Madison, Calvin Coolidge, Abraham Lincoln to Barak Obama to Donald Trump and to Joe Biden. He said a favorite quote from Ronald Reagan is so true, "Freedom is never more than one generation away from extinction. We did not pass it to our children in the bloodstream. It must be fought for, protected, and handed on for them to do the same, or one day we will spend our sunset years telling our children and our children's children what it was once like in the United States where men were free." Dr. Macharola said everyone needs to think about that and to think about the obligations and responsibilities to this country and to our children of today and leaders of tomorrow.

Comments/Questions/Concerns:

Mr. Voit commented that while Dr. Macharola's words were very eloquent and mentioned that this was a teaching moment for the kids; however, it is within that teaching moment that he becomes very frightened because of the rancor that is going on now and the use of the word insurrection. He said where was everybody when they were talking about all of the riots in cities and talking about shutting down the police force. Mr. Voit asked how the kids would be educated at that moment. There were people out there peacefully rioting but yet buildings were burned and a mass majority of the media was saying it was peaceful; but when someone is let into the Capitol and is taking selfies with a police officer, its a few bad apples.

He said when it comes to educating the kids; it should be based on reading the first sentences of the Declaration of Independence. When in the course of human events that when all people regardless of race, color, creed, cannot seek justice from the justice system, cannot trust our election system, cannot trust our legislators to do what is right, what non-violent means are left? Mr. Voit said this is not a conversation about this is Trump's fault; oh, this happened or this happened, because inevitably, that's what it is. The lesson for students should also be what occurred in Congress with the impeachment; and anyone with a half a brain - there is no proof, there is no evidence and there is no constitutional reality to it. He said whether people are for or against the sitting president, his hope would be that when the lesson is taught, that it is unbiased and that all sides are looked at. Mr. Voit said this cannot be looked at with a political perspective because there is too much emotion going on at this moment to teach students because teachers are human. He said in government classes the constitution should be taught. When people cannot seek redress from anyone, what do they do? Mr. Voit said the country was founded on those very principles. King George would not listen to the issues of the people so they had to seek independence and that too came to violent means in a violent end. He said this is not the first time in the country's history that people wanted to seek non-violent redress, but a few bad apples, just like in every city had to ruin it up for everybody. Mr. Voit said emotions need to run their course and then teach non-politically – to not bash the current president or the incoming president – and teach what actually went on. He said that is his concern.

Dr. Macharola thanked Mr. Voit for his concern and said he would not disagree. He said he did not mention anything in particular about any president and he is not a very good politician. He said he is boots on the ground with what children are dealing with. The emotion and the bias simply is not there and he felt he explained that pretty well and he thinks the teachers would present it the same way. Dr. Macharola said it was just like when his grandparents came to this country. He said he is proud to be an American and he is proud of his Italian heritage as well. Dr. Macharola said that he mentioned this because everyone has a piece in this. Our kids are finding their way and in time, as more is learned, they will be told more and will probably be able to address it even better. He said the main thing is the kids need to know this is a great country, we are great people, this is a land of opportunity and not to misinterpret what has been seen. Dr. Macharola said he felt it was fair for him to say that. Mr. Voit agreed.

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 were none.

Board Business

Personnel

1. Acceptance of Resignations

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

- a. Ms. Jody Kilpatrick, Job Coach/Educational Assistant, Muhlenberg High School, effective December 1, 2020.
- b. Colonel Donald Kline, Senior Aerospace Science Instructor (SASI) AFJROTC, Muhlenberg High School, resignation for the purpose of retirement, effective June 30, 2021.

2. Professional Appointments

Resolved, that the Board of Education of the Muhlenberg School District approve the following professional appointments:

- a. Ms. Beverly Witte Mech, Long-Term Substitute, Second Grade (M. Feather), effective December 16, 2020 through on or about March 19, 2021, at a prorated salary of \$45,090 (B+9, 18 Steps from the Top).
- b. Ms. Taylor Brennan, Long-Term Substitute, Third Grade (A. Reed), effective January 19, 2021 through on or about March 26, 2021, at a prorated salary of \$42,932 (B, 18 Steps from the Top).
- c. Ms. Shuleill Ramirez, Third Grade, (C. Shillady transfer), Muhlenberg Elementary Center, effective January 14, 2021, at a prorated salary of \$42,932 (B, 18 Steps from the Top).
- d. Mr. Matthew DeAngelis, Certified School Psychologist (F. DeHart), Muhlenberg Elementary Center, effective upon release from current employer per PA School Code, at a prorated salary of \$80,047 (M+30, 7 Steps from the Top).

3. Request for Leave of Absence/FMLA Leave

Resolved, that the Board of Education of the Muhlenberg School District approve the request for a Leave of Absence/FMLA leave for the following employees:

- a. Mrs. Cristina Lillis, Fourth Grade Teacher, C. E. Cole Intermediate School, Leave of Absence/FMLA, effective on or about February 26, 2021 through on or about April 12, 2021.
- b. Mrs. Cynthia Meyers, Kindergarten Teacher, Muhlenberg Elementary Center, Leave of Absence/FMLA, effective on or about March 8, 2021 through on or about May 18, 2021.

4. 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 2020-2021 school year:

- a. Ms. Michele McCammitt, mentor for Ms. Jade Fagley, Long-Term Substitute, 3rd Grade, Muhlenberg Elementary Center, for thirty (30) hours.
- b. Ms. Tara Nelson, mentor for Ms. Laura Santangelo, Technology & Engineering Teacher, Muhlenberg Elementary Center, for sixty (60) hours.

5. Approval of Revised Job Descriptions

Resolved, that the Board of Education of the Muhlenberg School District approve the following revised job descriptions:

- a. Elementary School Counselor - Elementary and/or Intermediate School
- b. Secondary School Counselor - Middle School and High School

6. Classified Appointments

Resolved, that the Board of Education of the Muhlenberg School District approve the following classified appointments:

- a. Ms. Madison Pyott, Instructional Assistant (M. Wagner), Muhlenberg High School, effective January 14, 2021, at a pay rate of \$14.58 per hour.
- b. Ms. Patricia Keiper, Class A Secretary (P. Schrift), Muhlenberg Middle School, effective January 4, 2021, at a salary of \$48,339, prorated for days worked.

7. Co-Curricular Appointments

Resolved, that the Board of Education of the Muhlenberg School District approve the following co-curricular appointments:

- a. Ms. Patricia Keiper, Varsity Girls Basketball Assistant Coach, effective November 10, 2020, at a salary of \$4,615 (year 5).
- b. Ms. Michele Weaver, Honor Society Advisor, Muhlenberg High School, effective January 4, 2021, at a prorated stipend of \$747 (year 3) for days worked.

8. Co-Curricular Resignations

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

- a. Mr. Matthew Sola, Junior High Baseball Co-Assistant Coach, effective January 7, 2021.
- b. Ms. Hannah Gallagher, Varsity Girls Lacrosse Assistant Coach, effective January 6, 2021.

9. Unpaid Leave of Absence

Resolved, that the Board of Education of the Muhlenberg School District approve an unpaid leave of absence for the following personnel:

- a. Mrs. Jaclyn Wisotsky, Muhlenberg Middle School, effective January 19, 2021 through February 15, 2021 (returning February 16, 2021).

Comments/Questions/Concerns:

Mr. Lupia asked if the AFJROTC position was filled. Dr. Macharola replied, no, there is a process. He said Colonel Kline will be retiring in June and the District is on-line with the Air Force looking all across the country at NCO's and officers. The District will not know until after April 1st because that is when all of the retirement packages are due to the Air Force; the Air Force will then get back to the District. Dr. Macharola said they do have some leads and it is possible the District could have two NCO's. If that were the case, he would ask Colonel Kline to come back out of retirement, but as an adjunct officer in charge or adjunct officer in residence for the year to work with the NCO's. He said administration is looking at some avenues to fund that – perhaps through some of the CARES money. Dr. Macharola said there is constant communication with this and in part waiting for the Air Force. Some people have been reaching out to the Colonel with interest in the NCO position. He said the District will have to make some adjustments; but, the AFJROTC program at the high school has been phenomenal and an incredible avenue for the students with service, integrity, and excellence. Dr. Macharola said he is happy for the Colonel and happy he would be open to coming back as an adjunct. He said the program was up for an evaluation and there was no question in his mind that with Colonel Kline and Sargent Burke it would have been a commendable program and would have been able to receive many benefits for the students, but COVID changed all of that. Most of the military is handling things on a Zoom basis. Dr. Macharola said he was unable to give Mr. Lupia a clear answer but it is something he is very concerned about.

Management

1. Reading-Muhlenberg CTC Authority Member Appointment (W. Eckert) (five-year term)

Resolved, that the Board of Education of the Muhlenberg School District appoint Mr. Timothy N. Feltenberger as the RMCTC Authority Member for the five-year term ending in December 2025 to fill expired term of William Eckert.

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	Nov 2020	Nov 2020	Dec 2020 Ck#49065-49201 V#26652-26677	Nov 2020	
Cafeteria	Nov 2020	Nov 2020	Dec 2020 Ck#6966-6994 V#2842-2844	Nov 2020	
Capital Reserve (Fund 32)	Dec 2020	Dec 2020			
Capital Projects Fund (Fund 39)	Dec 2020	Dec 2020			
Activity	Nov 2020	Nov 2020			

2. Disposal of Surplus Property

Resolved, that the Board of Education of the Muhlenberg School District authorize the disposal of the following surplus property in accordance with district Policy 706.1, Disposal of Surplus Property as presented:

- a. Chromebooks for Disposal – These items are broken or harvested for useable parts and have no value.

3. Acceptance of Financial and Compliance Report from Herbein & Company, Inc.

Resolved, that the Board of Education of the Muhlenberg School District accept the Financial and Compliance Report from Herbein & Company, Inc., for fiscal year ended June 30, 2020 as presented.

Comments/Questions/Concerns:

Dr. Macharola said there were some rumors that the District will probably be looking at level subsidies/level funding out of Harrisburg. The revenues are not as bad as what they thought, but they are not good. Level funding is better than a decrease in funding; but, level funding always puts school districts below the bar in terms of balancing the budget. He said level funding to the District may mean there will be a shortfall between \$400,000 and \$700,000 as everything increases throughout the year. Dr. Macharola said he is certain the District's CARES monies will be able to help offset that loss.

Mr. Mathias said he had not heard those rumors. The District should be receiving the second round of stimulus money and there should be some flexibility with it and hopefully will make-up the shortfall from level funding from the state. He said he did share with Board members where the District would be with a tax rate increase to the max but must keep in mind that the District had a reprieve from its debt service with the refunding and the restructuring that was done.

Mr. Hoffmaster asked how the District was doing with collecting taxes; and is the District receiving more from the new businesses. Mr. Mathias said the District has done pretty well with real estate tax revenue (that is the big one) and it looks like we are \$600,000 above budget for real estate taxes, which is really good, but still below last year with no tax increase. He said the EIT, which is another big one, is behind last year, but not as far as he thought and it appears, the District will be on pace ahead of budget. The real estate transfer tax is ahead of budget although he was told the District would take a big hit on that one, but have not. Mr. Mathias said on the local revenue side, interest earnings, the District is taking a huge hit. Last year the District brought in over \$400,000 in interest earnings; this year \$20,000 with \$100,000 budget, so there is a shortfall there. The last one is the privilege tax and it is a little too early to tell on that one, but may be a little under budget. He said he could get more information out to the Board if they would like more details, but so far, it is better than was budgeted.

Dr. Macharola said he thanked the Board because to ease the taxpayer the District waived the late fees this year and extended payment until the end of December. Mr. Mathias said a lot of people took advantage of the extended discount and of the tax staying flat until December 31st. He said he did see a change and initially it was a little worrisome when looking at where the District was last year to where it is this year, which was a little behind.

Mr. Hoffmaster asked if the two warehouses that were built behind Walmart are in the Muhlenberg School District. Mr. Mathias replied that he believed they are. They were part of Ontelaunee Township as well as Muhlenberg Township. The assessment office said Ontelaunee Township forfeited their rights to any tax revenue because it was such a small parcel. He said he has not gotten anything on the interims or any updates on that, but it is a Muhlenberg Township property. Mr. Hoffmaster said he heard they were having financial difficulties and asked Mr. Mathias if he could look into it. Mr. Mathias said he would.

4. Act 1 Index for 2021-2022 School Year

Resolved, that the Board of Education of the Muhlenberg School District, as in accordance with Act 1 of 2006:

- A. Hereby certifies that it will not raise the rate of any tax for the support of the district for the 2021-2022 fiscal year by more than its index as calculated by the Pennsylvania Department of Education - Act 1 Index for 2021-2022 is 3.0% adjusted to 4.2%, at a maximum of 1.29066 mills; **or**
- B. Provide the Proposed Preliminary Budget for 2021-2022 for public inspection and further, that the district shall pursue the state referendum exceptions.

Comments/Questions/Concerns:

Mr. Voit asked Mr. Hardy to request a show of hands for which item (A or B) Board members would like to vote on at the Regular Meeting. Mr. Voit said he was in favor of not increasing taxes above the limit. Mr. Hardy asked how other Board members felt. Mr. Hoffmaster agreed with Mr. Voit as did Mr. Gross, Mr. Hardy, Mr. Lupia, Mr. Hyneman and Mr. Nelson

Education

1. Acceptance of Gifts, Grants, Donations

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

- a. Mr. Brian F. Boland, Esq., donation of \$250 for needed items in the Muhlenberg School District.

2. School Based Services Agreement

Resolved, that the Board of Education of the Muhlenberg School District approve the agreement with Mind Matters, Coaching, Counseling & Psychological Associates, LLC to provide school-based counseling services as presented.

3. Settlement Agreement and Release

Resolved, that the Board of Education of the Muhlenberg School District approve the settlement agreement and release for the following student as presented:

- a. Student No. 31660

Minutes

Review minutes of the Annual Organization Meeting of December 2, 2020; the Committee of the Whole Meeting of December 2, 2020; and, the Regular Board Meeting of December 2, 2020.

Old Business

There was none.

New Business

1. Memoriam of Mr. Sanford A. Smith

Resolved, that we remember the passing of Mr. Sanford A. Smith who served in the Muhlenberg School District for thirty-five (35) years as a math 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.

MSD/RMCTC Board Visitor of the Month

January	Mr. Otto W. Voit, III
February	Mr. Mark Nelson
March	Mr. Garrett Hyneman
April	Mrs. Cindy Mengle
May	Mr. Richard E. Hoffmaster

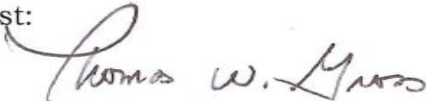
Review of Board Meetings and Calendar of Events

January 13	6:30 PM	Committee of the Whole and Regular Board Meeting
February 3	7:00 PM	Committee of the Whole Meeting
February 8	6:30 PM	RMCTC Board Meeting
February 10	7:00 PM	Regular Board Meeting
March 3	7:00 PM	Committee of the Whole Meeting
March 8	6:30 PM	RMCTC Board Meeting
March 10	7:00 PM	Regular Board Meeting
April 7	7:00 PM	Committee of the Whole Meeting
April 12	6:30 PM	RMCTC Board Meeting
April 14	7:00 PM	Regular Board Meeting
May 5	7:00 PM	Committee of the Whole Meeting
May 10	6:30 PM	RMCTC Board Meeting
May 12	7:00 PM	Regular Board Meeting
June 2	6:30 PM	Committee of the Whole and Regular Board Meeting
June 14	6:30 PM	RMCTC Board Meeting

Adjourn Meeting

Moved by Mr. Hoffmaster and Mr. Gross, that there being no further business to come before the Board, the meeting be adjourned. Meeting adjourned at 7:25 PM.

Attest:


Thomas W. Gross
Secretary