

NORTHERN LEHIGH SCHOOL DISTRICT
Special School Board Meeting
Monday, June 22, 2020
NLSD Media YouTube Channel
7:00 P.M.



- I. A. By notice of the President, Board Members are advised that all financial matters shall be regarded as roll call votes. The minutes should also note that Public Notice was given for this meeting in accordance with Act 84 of 1986.
- B. School Board Meeting shall proceed in accordance with School Board Policy.
- C. Pledge of Allegiance.
- D. Roll Call.
- E. Public Comment -- Restricted to Agenda Items.

II. **SPECIAL BOARD REPORTS**

- A. Superintendent's Report..... Mr. Matthew J. Link
 - Northern Lehigh School District Athletic Department Resocialization of Sports
- B. An executive session will be held at 6:45 p.m. virtually via Google Meet.

III. **PERSONNEL**

Unpaid Leave of Absence

Approve the request of employee #7147 to extend her unpaid leave of absence, in accordance with Appendix D of the 2017-2021 NLEA Collective Bargaining Agreement, from August 25, 2020 until the beginning of the second semester of the 2020-2021 school year, on or about January 26, 2021.

IV. **NEW BUSINESS**

Approve the Athletics Health and Safety Plan, which is aligned to the PDE Preliminary Guidance for Phased Reopening of Pre-K to 12 Schools, to allow our student athletes to resume sports-related activities as of July 1, 2020. (**Attachment #1**)

V. **FINANCIAL**

- A. Approve the Following List of Bills: Report
 - 1. General Fund month of June, 2020
- B. Approve the awarding of fuel bids to the following companies with a contract period of July 1, 2020 to June 30, 2021: (**Attachment #2**)

UNLEADED GASOLINE TANK WAGON DELIVERY – Awarded to PAPCO, Inc. at

- a fixed price of \$1.6739 per gallon (item #16 on bid summary)

#2 GRADE FUEL OIL TANK TRANSPORT DELIVERY – Awarded to PAPCO, Inc.at

- a firm price of \$1.3407 per gallon (item #3 on bid summary)

#2 GRADE FUEL OIL TANK WAGON DELIVERY – Awarded to PAPCO, Inc.at

- a firm price of \$1.8949 per gallon (item #4 on bid summary)

BIO DIESEL FUEL TANK WAGON DELIVERY – Awarded to Talley Petroleum Enterprises, Inc. at

- a fixed price of \$1.7458 per gallon and an additional \$.0425 (winterization additive) per gallon (item #8 and 18 on bid summary)

- C. Recommend that the Board of Education adopt a parameters bond resolution as presented by Bond Counsel, Eckert Seamans Cherin & Mellott, LLC, authorizing a 2020 general obligation bond issue of up to \$8,000,000 to restructure the district's 2012 and 2015 bonds to achieve short-term debt service reductions.
- D. Appoint School District's Insurance Consortium as the district's Workers' Compensation carrier for the 2020-2021 school year at an estimated premium of \$65,488.00, approximately an increase of \$2,789.00. This amount is an estimated total, final cost is based on actual payroll figures.
- E. Upon final approval of the 2020-2021 Budget, approve a lease from California First National Bank 28 Executive Park, Suite 200, Irvine, CA 92612 for \$50,000 per year with a lease term of 36 months and a one (\$1) dollar buyout option at end of the lease agreement. The lease will be used to purchase chromebooks, chromebook cases, and projectors.
- F. Approve to authorize proper officials to enter into an agreement with Public Consulting Group (PCG), an approved contractor for the Department of Human Services, to administer the school-based ACCESS Program claims. There is no increase over last year's rates. **(Attachment #3)**
- G. School Dentist
- Approve to appoint Dr. Harry Shleifer of Broadway Family Dentistry as the school dentist for the 2020-2021 school year at the quoted fee of \$1.00 per dental exam needed.
- H. Approve the addendum to the Brandywine Transportation Contract for the 2019-2020 school year due to the mandatory closure of schools due to COVID-19 pandemic, and in accordance with Act 13 of 2020. **(Attachment #4)**
- I. Approve Preferred EAP as the district's employee assistance plan administrator at an estimated cost of \$1,500.00 This amount is an estimated total; final cost is based on total number of eligible employees. There is no increase over last year's rates.
- J. Allow administration to sign the CLIU PAIUnet Telecommunication and Internet Consortium Agreement for the procurement of E-rate eligible services such as data transmission, internet access, fiber or copper services. This agreement covers the e-rate funding years 2020-2026. **(Attachment #5)**
- K. Allow administration to purchase a 2020 Silverado K3500 dump truck from Fairway Motors at a cost of \$61,668.00, to be paid from the 2019-2020 budget. Fairway Motors is a member of the Pennsylvania State Contract Pricing - CoStars. **(Attachment #6)**

VI. BUDGET DISCUSSION

VII. ADOPTION OF GENERAL FUND FINAL BUDGET FOR 2020-2021

A. It is recommended that the Board of Education adopts the general fund final budget of the Northern Lehigh School District for the 2020-2021 school year in the amount of \$33,763,390..

1. Real estate tax rate on taxable real estate in the school district:

Lehigh County millage rate of _____ (\$_____ per \$100 Assessed Valuation (100% MV)
Northampton County millage rate of _____ (\$_____ per \$100 Assessed Valuation (50% MV).

2. A \$5.00 Resident Per Capita Tax, taxable on 18 year olds and over based on Section 679 of the School Code of 1949. No change from 2019-2020.

3. Taxes under Act 511 with no changes from 2019-2020:

- a. A 1% Earned Income Tax shared equally with coterminous municipalities.
- b. A Realty Transfer Tax shared equally with the coterminous municipalities.
- c. A \$5.00 Resident Per Capita Tax taxable on residents age 18 and over.
- d. A \$5.00 Local Service Tax (formerly Emergency and Municipal Services Tax)

B. Approve the following Homestead/Farmstead Resolution, as presented.

NORTHERN LEHIGH SCHOOL DISTRICT**2020 Homestead and Farmstead Exclusion Resolution**

RESOLVED, by the Board of School Directors of the Northern Lehigh 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:

1. **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 \$946,095.07 plus an additional \$0, which was undistributed school year beginning July 1, 2019, for a total amount of \$946,095.07.

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 \$6,305.97.

- c. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$952,401.04.
2. **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 approved farmsteads as follows:
- a. **Homestead property number.** The number of approved homesteads within the School District is 3,557.
- b. **Farmstead property number.** The number of approved farmsteads within the School District is 20.
- c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 3,577.
3. **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(c) aggregate amount available during the school year for real estate tax reduction of \$952,401.04 by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 3,577 (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 \$266.26.

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 \$_____ will be available during the school year for real estate tax reduction applicable to approximately _____ homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of \$_____. Adding this additional amount to the preliminary calculation of the maximum real estate tax reduction amount of \$266.26, the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$_____.

4. **Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$_____ by the School District real estate tax rate of _____ mills (._____) for Lehigh County and _____ mills (._____) for Northampton County, the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$_____ for Lehigh County or \$_____ for Northampton County, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$_____ for Lehigh County or \$_____ for Northampton County.

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- 5. Homestead/farmstead exclusion authorization – July 1 tax bills. 5.** 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 \$_____ for Lehigh County or \$_____ for Northampton County. 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 \$_____ for Lehigh County or \$_____ for Northampton County. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply 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.

RECOMMENDATION That the Board of Education adopts the 2020-2021 Northern Lehigh School District Budget.

VIII. RECOGNITION OF GUESTS

IX. ADJOURNMENT