

**EAST STROUDSBURG AREA SCHOOL DISTRICT
BOARD OF EDUCATION
FINANCE COMMITTEE MEETING**

June 20, 2023

Administration Center Board Room and Via Zoom

5:30 PM

MINUTES

- I. The Chairperson,** Rebecca Bear, called the Finance Committee meeting to order at 5:30 p.m. and led those present in the Pledge of Allegiance. Secretary, Patricia Rosado called the roll.
- II. Board Committee Members Present:** George Andrews, Rebecca Bear, Wayne Rohner and Richard Schlameuss.
- III. School Personnel Present:** Brian Baddick, Peter Bard, Brian Borosh, Brad Fitzpatrick, Diane Kelly, Fred P. Mill, William Riker, Patricia Rosado, William Vitulli, and Steve Zall.

School Personnel via Zoom: None.

- IV. Community Member Present:** Larry Dymond

Community Member via Zoom: None

- V. Approval of Agenda and Minutes**

RECOMMENDATION BY THE COMMITTEE:

Motion was made by George Andrews to approve the agenda for June 20, 2023, and with members of the Committee reserving the right to add to the agenda and take further action in the best interest of the District. Motion was seconded by Wayne Rohner and carried unanimously, 4-0.

RECOMMENDATION BY THE COMMITTEE:

Motion was made by George Andrews to approve the minutes of the May 8, 2023, Finance Committee Meeting. Motion was seconded by Richard Schlameuss and carried unanimously, 4-0.

- VI. Items for Discussion:**

- a. Motion to authorize the commitment of fund balance in amounts to be determined by the Administration following the completion of the annual audit and prior to the final financial statements in the event the District realizes a surplus from its operations following the close of the audited fiscal year 2022-2023.

Mr. George Andrews asked if the district has a surplus during the 2022-2023 SY budget, can we use that against next year's budget. Mr. Peter Bard said yes. Mr. Andrews asked why would we do that. Basically, every year the district has done that. I will show you in my budget presentation what the fund balance looks like. You will have to commit your fund balance to certain things to keep it under a certain restriction. The State only allows you to have about 9% of your fund balance to be unrestricted. The rest of your fund balance has to be committed or assigned to certain things. I will talk about that when I get to my budget presentation. That is what this agenda item is talking about. Once our auditors come into audit the books, which will start in July or August and wrap up around October, we will bring a motion to you in order for you to vote on that. It will be sometime in November or December. You will then commit your fund balance to certain things. Mr. Andrews asked can we commit the surplus to areas for the fund balance. Mr. Bard said yes. You can make it anything you want. We have to have this agenda item voted on. You can move funds into the Capital Reserve if you want. Mrs. Bear said this is just to give you permission to do so if there is a surplus. Mr. Bard said this is also to give the auditors access to give you a recommendation. Mr. Wayne Rohner said since there is a reluctance of you to share the fund balance, where do we stand with this fiscal year for the end of May. Mr. Bard said there is no reluctance with sharing the fund balance sheet, necessarily. However, the district is in a fiscal position where we are trending towards finishing roughly around \$2 million below budget. We are estimated to finish \$6 million in the red, but we are probably going to finish between \$0 and \$2 million in the negative. Mr. Rohner asked what part of the budget is hurting us the most. Mr. Bard said probably in the salaries and benefits area. Seventy percent of our budget gets spent and that is one of the areas that is in the most dire need and overspent. It is not anything that will make a stressful impact. You will also see this in a budget to actual report that you receive monthly. It has been included in your monthly Board packets. It is not in tonight's packet, but you will see it with Monday's Regular School Board meeting packet. It is right before your payment of bills. It will show you where the district stands. Mr. Andrews asked will it show you what is budgeted compared to what is spent. Mr. Bard said it will show you what was spent and what the district has.

- b. Motion to authorize the Administration to make necessary budget transfers to close the 2022-23 fiscal year in conjunction with the District's independent audit. Mrs. Bear said we do this motion every year. Mr. Rohner said we do this so we can sort out the committed and assigned areas of the fund balance. Mr. Bard said when the auditors come in, they will look at our expenditures and say some things need to be reclassified with the accounting codes. This will allow me to change it so that when the audit books come out, they are probably accounted for. I can then give it to you in a reasonable and respectful manner. If there is anything they find that is not reasonable, they will report that to the Board. Mr. Rohner said this past fiscal year we were doing the free lunch for everything student. What does the balance sheet look like for that particular line item, since I understand that we were fully funded through a grant. Mrs. Bear said we were not funded fully. I believe it was 70%. Dr. Riker said it was not 100% funded. Mrs. Bear said that the breakfast was funded fully and then we got a grant for school lunches but not at 100%. We opted to make it free for all students. Mr. Bard said I will not have this information complete until mid-July. I will be able to report that to you at the August

Finance Committee. Mrs. Bear asked if the summer lunch program is a grant that gives free breakfast and lunch. Mr. Bard said yes. Since you brought it up, I would like to inform you that we will be opening a site at Middle Smithfield Elementary School beginning July 3rd. The State has to approve the application that was just filed today. I don't see a reason that it should not be approved but we will open the site fully staffed on July 3rd. Mr. Andrews asked if there is a place further up North that can be opened. One of the problems that some developments up North still have to drive 10 miles to Middle Smithfield Elementary School. Mr. Bard said what was going on during COVID is that they had waivers that allowed us to deliver meals. We are not allowed to do that anymore. Mrs. Bear asked are groups allowed to pick up lunches. Dr. Riker said there is no longer any grabs and go. Mr. Bard said the grab and go waivers were also eliminated. Dr. Riker said everyone has to do how it occurred pre COVID, which was to physically be there to eat their meal. Mr. Andrews said so if we want to go further North then it would be at one of the schools. Mr. Bard said correct. There is a Bushkill Outreach meal program at two parks. I see we have two parks at the South area and Stroudsburg. Mr. Schlameuss asked do we deliver anywhere. Mrs. Bear said we deliver at Dansbury Park and Stroudsburg Park. Dr. Riker said they do not grab and go they have to eat there. Mr. Schlameuss asked is there anyway to utilize parts of Lehman Township. The problem that we had when we did those types of things, that there was low participation. There was a substantial lost for us to do that. Mrs. Bear said maybe we can look at this for next year in order to get some interest out there and get help from Lehman Township to get the word out. Mr. Andrews said the problem is that people cannot get there. Mrs. Bear said if we can start figuring something out now, to help for next year. We can't change what we have now but start preparing for next year. We can start working on this in January. Mr. Andrews said we can probably have a bus pick up students in the areas affected so they can have lunch. Mr. Schlameuss said when I grew up, I would take my bike to where they delivered lunch. Certain North areas do not have the capability to walk or bike anywhere. We need to look outside the box so we can feed these students. We have to have the community deliver meals. It cannot be part of the current summer program. We may need to look at a grant where they will pay us to make the lunches and another group to deliver them. There has to be a different way of looking at this. It will not be from the district lunches. Mrs. Bear said that is why I said not this year, but we will see what we can do next year. Mr. Schlameuss said it may be partnering with Bushkill Outreach, Lehman Township or another Organization to find the funding, which is the first step. It would have to be another organization to deliver since we do not run the buses for the summer. Dr. Riker said I hear two things here. One is that we will no longer use this program in the manner which we are. We will also need to know the specific locations since we have to apply with the State. Mr. Schlameuss said it cannot be this year. Dr. Riker said I agree. I am thinking ahead to next year. If the Board will let us know the locations that they would like to offer the lunches, Mrs. Collevchio can include those sites in the application, while at the same time look for ways to see how to reach other areas. I don't know what the basis is of how the State approves the sites. Mr. Schlameuss said there may not be sites that will be approved. We need to look at something different. Mrs. Bear said PEEC does a camp in the North area. Mr. Schlameuss said this is not a discussion for tonight. We will need to put our thinking caps on because childhood hunger is real in our area. Mr. Rohner said Lehman Township is delivering free meals to H.S. North through volunteers. Also, there are a lot of

families using Bushkill Outreach. Mr. Schlameuss said we need to be part of a conversation with them if we want to do this. It is really important to understand where our role is in all of this.

- c. Mrs. Bear read as follows: Motion to approve and adopt the General Fund Budget for the 2023-24 fiscal year in the amount of \$185,776,982 and as posted and advertised in accordance with the law and in accordance with the recommendation of the Finance Committee. The General Fund Budget includes funds from State and Federal Governments in addition to the taxes hereafter levied, after proper additions and amendments.
- d. Mrs. Bear read as follows: Motion to approve the following tax rates listed below, Monroe County is the same rate as 2022-2023, Pike County is a 0.01% increase:
 - i. Be it resolved that a tax of 30.79 mills be proposed on real estate in the Monroe County portion of the East Stroudsburg Area School District for the 2023-24 fiscal year; and
 - ii. Be it resolved that a tax of 128.52 mills be proposed on real estate in the Pike County portion of the East Stroudsburg Area School District for the 2023-24 fiscal year, and
 - iii. Be it resolved that the 1% Earned Income Tax be proposed to remain in effect and be placed on all residents of the District for the 2023-24 fiscal year, of which 0.5% is shared with local municipalities; and
 - iv. Be it resolved that the \$10.00 Local Services Tax be proposed to remain in effect and to be placed on all workers in the District for the 2023-24 fiscal year; and
 - v. Be it resolved that the 1% Real Estate Transfer Tax be proposed to remain in effect for the 2023-24 fiscal year, of which 0.5% is shared with the municipalities.

Mr. Rohner the 30.79 mills is for the Monroe County residents of this township. I do not know how you got the 128.52. How was that calculated? The reason I am asking is because I have tax records and in Monroe County, I see the 30.79 mills. In Lehman Township, the millage rate for the residents is 128.33. What is the math behind the 128.52 and .01% tax increase because I can't match it. Mr. Bard said when you look at the items for discussion in your packet there is the 2023-24 Budget Presentation. It's on the page that has the STEB information. Mr. Rohner said that is the 0.1%. I am going to question the 128.52 We are proposing to tax Pike County Residents 128.52 mills. Right now, I am at 128.33. How does that .01% mathematically translate into 128.52. Mr. Bard said if you divide that 128.33 divided by 128.52 that is how you get the .01% increase. That is set by the State Tax Equalization Board. The School Board is not levying any taxes. Mr. Rohner said I am going to continue to question that moving forward. Mr. Bard said that is perfectly alright. As a matter of fact, I think that the Board should adopt a resolution and give it to the Commonwealth and contest the State Tax Equalization Board to let them know that it is an unfair practice to raise taxes among multi-county school districts where one county stays the same and the other takes a tax increase. I will be proposing in July for the School Board to send a resolution to the commonwealth and the legislators asking them to change that process. Mrs. Bear asked if Mr. Bard's previous district sent out a resolution. Mr. Bard said Susquenita School District sent out a resolution. Mr. Schlameuss asked what is the

number of this year's millage. Mr. Rohner said it is 128.33 and I cannot get the math to equal 128.52. The calculation on the sheet will show you. The property assessments dropped in Monroe County and they increased in Pike County. When that happens the tax rate has to match and the tax has to increase. It is a complicated formula. Mr. Rohner said now that you mentioned that you used the word assessment and typically that is a market value with the State Tax Equalization Board. I did some research on Monroe County and with this vibrant real estate market we are in since COVID, Monroe County market value has increased. I am going to continue to question everything with respect to the proposed mills and market values. Mr. Schlameuss said so that you understand, it is not coming from the district. It is coming from the State. Mr. Andrews said they probably do their figures one time a year. Mr. Rohner I would like everyone to understand that the market value in Monroe County increased 3%. Pike County's values have gone up and so has everybody's. Mr. Schlameuss said the issue is beyond our control. Mrs. Bear said when I do the math, it adds up to that .01%. Mr. Bard said the millage rate is on page 8, which is the assessment values that came directly from the counties. Mrs. Bear said I see where his discrepancy is. If you look at page 7 in your presentation it says .1% and, on the agenda, it says .01%. That is where the difference is. The agenda does not match the budget presentation. Mr. Bard said the presentation should say .01%. The presentation is wrong the agenda is correct. Mrs. Bear said we can appeal it to the State. Mr. Bard said it will not change anything. Mrs. Bear said it won't, but they will know how we are feeling. Mr. Bard said the State should change the way they do the STEB formula. I know other districts are going to file a resolution so we should, too. Mr. Andrews asked where will the resolution come from. Mr. Bard said I will bring on in July because we have enough items on the agenda tonight.

- e. Motion to approve the depositories for school funds for the 2023-24 fiscal year as listed with funds invested in accordance with the School Laws of Pennsylvania and the East Stroudsburg Area School District's Board Policy.
 - i. ESSA Bank and Trust, East Stroudsburg, PA - i. General Fund, Payroll, Tax Collections, Tax Escrow, Worker's Compensation Escrow, Scholarship Accounts, Special Activity Accounts (North and South), Student Activity Accounts (North and South), Cafeteria Fund, Concession Fund, and Paypal.
 - ii. Pennsylvania School District Liquid Asset Fund, Lancaster, PA - i. General Fund.
 - iii. Pennsylvania Local Government Investment Trust, Harrisburg, PA - i. General Fund and Capital Reserve.
 - iv. First Keystone Community Bank, Stroudsburg, PA - i. General Fund.
 - v. TD Bank, Allentown. PA - i. General Fund.

Mr. Rohner asked is TD Bank a new one. Mrs. Bear said we did that one because of the bond refinancing. Mr. Bard said they also have competitive rates when it comes to CDs and investments. Mr. Rohner asked is it a new one for the General Fund. Mrs. Bear said and we have a relationship with them due to the bond refinancing. Mr. Schlameuss said we have the bond refinancing with First

Keystone Community Bank. Mr. Rohner said you also added the other ESSA bank accounts, because we typically just do the four. Mr. Bard said that is correct.

- f. Mrs. Bear as follows: Motion to approve the formal resolution as presented to the Board for the 2023 Homestead and Farmstead Exclusion. This will result in a maximum tax reduction of \$564.29 for each approved homestead and farmstead within the School District for the 2023 tax year. She said we do this every year .
- g. Mr. Bard this motion is the same as item b. therefore, we can remove it from the agenda. ~~Motion to authorize the Administration to make necessary budget transfers to close the 2022-23 fiscal year in conjunction with the District's independent audit.~~
- h. Motion to approve the 2023-2024 insurance providers and premiums as presented in the total amount of \$967,692.00 (decrease of \$3,070 from PY) (budgeted for) Mr. Bard said there was actually an \$80,000 increase but our broker recommended that we change our deductible for our property insurance from \$7,500 to \$25,000 because we have not had any claims for three years. The savings would have been enough to counteract the increase. I recommend that we make the change. The policy is included in your packet.
- i. Motion to approve the 3-year bid for Sharp Autogas Propane, the sole bidder, for the 2023-2024, 2024-2025, and 2025-2026 fiscal years. The price for the 2023-2024 fiscal year will be \$1.0608 per gallon, 2024-2025 is 1.0514 per gallon, and 2025-2026 is 1.0577 per gallon.
Mr. Schlameuss asked what is the current rate. Mr. Bard said it is about 65 cents per gallon. It is about a 40% increase. Mr. Schlameuss asked do we get rebate on any of this. Mr. Bard said we have an alternative tax credit. Mr. Rohner asked is this part of the Provident Contract. Mr. Bard said no it is separate. The increase was budgeted for by Craig Neiman. Mrs. Bear asked did we budget this high. Mr. Bard said yes. Mr. Neiman knew it was coming. Mrs. Bear said I was hoping we budgeted higher. Mr. Bard said we budgeted approximately to what the actual increase was.
- j. Motion to accept the proposal from Government Software Solutions to provide tax bill printing services for the collection of 2023-2024 school real estate taxes for Lehman and Porter Townships at the rates as set forth in the agreement presented.
Mrs. Bear asked is this is the company we normally use. Mr. Bard said yes. Mrs. Bear asked have the prices gone up since last year. Mr. Bard said not to my knowledge they have not gone up.
- k. Motion to approve the 2023-2024 Event admission pricing.
Mr. Bard said this is what we spoke about at the last meeting. It will be \$5 for adults, \$3 for students and free for Senior Citizens and Veterans. Mrs. Bear said

- o. ESE Sprinkler Evaluation - Keystone Fire and Security - \$20,423.00 (Capital Improvement)

Mr. Andrews asked why are we doing this. Mrs. Bear asked is this part of our settlement. Dr. Riker said no. Chief Mill said as you know, Lyman and Ash is working on this. However, what we would like Keystone to do is go in and evaluate and fix whatever we can fix for now until we get the whole matter settled. If the system would malfunction, it will be worst. Mrs. Bear said if we do this, we have to document everything we do and what we find so that when the time comes, they can't say it does work because the district touched it or tried to repair it. I can see that happening. Mr. Rohner asked if Lyman and Ash aware of this. Chief Mill said Keystone Fire and Security are a very reputable company and they are not going to do anything before they evaluate it first. They will then get permission from us with to do what needs to be done. They will not do anything until they speak to us. Mr. Andrews asked do they have issues at ESE right now. Mrs. Bear said we could. Chief Mill said we do, and it can get worst. Mrs. Bear said we can recoup the cost of whatever needs to be done. Mr. Schlameuss said the issue is we have to do the work regardless of what is going on. The settlement is taking very long. Mr. Andrews asked why don't we just do the work and not have the survey done. Mr. Schlameuss said the survey has to happen. Mrs. Bear said it has to happened in order to know what we need. Chief Mill said it looks like whatever is going on with it needs to be fixed now. Mr. Rohner asked are we communicating with our insurance company. Mr. Bard said yes. Dr. Riker said the other way to look at it is that you have a Lyman and Ash bill for over \$10,000 for one month of service. This is \$20,000 to ensure your system is going to work properly and not cause you other problems. Mrs. Bear said I think we have to do it. It may even help the case because we do not know the problem. Mr. Andrews said if they perform the work, will we get credit for the survey. Mrs. Bear said we should ask about this.

- p. Colorado Time Systems - \$50,100.00

Mr. Bard said this is for the pool timing at H.S. North. We initially had IST Timing System. This is for the swim teams. That was a complete and utter disaster all last year. This issue was not resolved before Mr. Neiman left so I picked up the ball and their initial offer was a refund minus 20%. I got it down for the full refund minus 5%. We basically got all of our money back. This will not cost us \$50,000 since we will get back either \$17,000 or \$18,000 from IST. Colorado Time is exactly the same system we use at H.S. South. I spoke with Attorney Brown on this and Colorado Time System is basically the sole bidder. There are only two companies that do it IST and Colorado. I believe this is a Co-Star Vendor. Even if it wasn't it is a sole-source type of thing, so we are good to go with them. We need to get the same system at North so that they know how to use it and get trained. IST is going to come in and rip the system out and take it with them within the next couple of weeks so that our kids are noy negatively affected like they were this year. Mrs. Bear said thank you for negotiating the refund of the funds. Mr. Rohner said was IST there for just one yar. Mr. Bard said yes. Dr. Riker said it never worked. Mr. Rohner asked what are we using down

here. What was different about it? Mr. Bard said it is not different, but it was a software issue, and it was cheaper than Colorado Time. Mrs. Bear said South already had Colorado Time. Mr. Bard said yes but IST was the lowest bidder, so we went with them. Mr. Rohner said we got what we paid for. Mr. Bard said we want to build into our bids that we can disqualify if they do not have what we want. Mr. Schlameuss said if you are going to do it that way then it would be an RFP not a bid. Mr. Bard said we can work with Mr. Brown to change the wording so that the Board can pick the vendor that we prefer. Mr. Schlameuss said the Administration should do a scoring sheet and give the Board their recommendation. The Board should not serve on any of the committees that will be deciding. Mr. Bard said that is how it will work.

q. Cisco IP Phones - IntegraOne - \$90,565.55

Mr. Brian Borosh said we are going to replace approximately 350 IP phones that are in the district. They are over 10 years old, they are nearing end of life, and there are no spares left to replace broken devices. We last purchased phones in 2013 so any new software, updates and future releases will not be supported by the current phones. Therefore, I believed this is a good time to make the change. Mr. Andrews asked are these landline phones or cell phones. Mr. Borosh said they are landline phones. Mrs. Bear asked are the phones the ones that you have multiple buttons on them that you can answer and transfer calls. Mr. Borosh said yes. Mr. Rohner asked if all schools will be receiving the new phones. Mr. Borosh said they are for all ten schools, the district office, maintenance building, north and south garages and ESACA.

r. Mosyle MDM for Macs - \$8,100.00

Mr. Borosh said this is the software that controls the updates for our Macs and iPads. We are currently using the product JAMF by Casper. We have used it for several years but, it has gradually increased in price. We now found this other product that is better recommended from Apple at a reasonable price. Mr. Andrews asked is this for our MAC computers. Mr. Borosh said yes. Dr. Riker said purchasing Mosyle will save the district \$6,700. Mrs. Bear said we have saved a lot of money today with this product and the other items we spoke about today.

s. Amplifier for JTL Auditorium (change order) - Keystone Fire and Security - \$7,669.00 (Capital Improvement)

Mr. Bear said this next item is a change order. Mr. Borosh said as some of you may recall in February or March of 2022, we brought before you the purchase for a sound system for J. T. Lambert Auditorium, which you approved. We still have not received it. I spoke with Keystone, and they informed us that the amplifier we order is a mono system. The one that we want to purchase now is a stereo system so it will come with an additional fee. However, the amplifier we want to purchase is in stock. We have been waiting 15 months now and some plays and events have been affected. They gave us an amplifier to work with, but it is not good. Everything for the sound system came in except for the amplifier. Mrs.

Bear asked what is included in the price. Mr. Borosh said the \$7,669.00 is for the amplifier and the set up. Mr. Andrews asked if the amplifier is being purchased through Keystone Fire and Security. Mrs. Bear said yes.

t. Lightspeed Classroom Management - IntegraOne - \$22,945.00

Mr. Borosh said if you look at your packet, you will see that this is a software that gives teachers the ability to manage the students' Chromebooks while they are in their classrooms. Since we gave out Chromebooks, I was looking for a way to have better classroom management. As a teacher walks around, they see children looking closing tabs and looking up things. The students will be rostered based on the courses they take; therefore, during that time only the teachers will be able to take control of their Chromebooks. Teachers will be able to close a device, display what should be on, etc. This can be done only through school hours. Mr. Andrews asked can they take total control. Mr. Borosh said yes. In the past, we had similar programs, but they did not last. This product is an add on to our current Lightspeed Content Filter Bundle, which the district has had for 14 years. This is a third item that we are adding to our bundle. Mr. Andrews said this would prevent students from looking non-school related things such as cars. Mr. Schlameuss asked how does the software distinguish being outside of the building. Mrs. Bear said it may be due to the wi-fi they are using. Mr. Borosh said you build a schedule for elementary, intermediate, and high school. You then roster the students and their courses. With the high schools, it is very easy since they have four blocks. Mr. Andrews said so this goes by the student' schedule. Mr. Borosh said correct, and we would roster that in because all information is on Sapphire. Mrs. Bear asked will it be easy to do it through Sapphire since they can just link up. Sapphire has class link which goes out to all of the instructional data that we have so the course will be added as well. Mrs. Bear asked will this process be seamless so that there is no extra work for individuals such as the guidance counselors. Mr. Borosh said an initial setup will need to be done. Once you build the schedules, you will have to roster the students. In the beginning of the semester, the teacher will need to accept a code. Mrs. Bear said what if they do not want to accept this feature. Mr. Borosh said they do not have to accept a code. Mrs. Bear said will the student need to accept a code to get into their laptop. Mr. Borosh said if you look at page three, it says Check-In Students and Apply Class Controls. They will check in the students at the beginning of the class. Mrs. Bear said I think I understand how it works. If I go into block one and log in, a pop up will come up and I have to accept it or decline it. If I decline it, then my laptop won't work. Mr. Borosh said I believe so. Mrs. Bear said the students will decline it then. Mr. Borosh said that will become a disciplinary issue then. Mrs. Bear said I am just thinking like the students. Mr. Andrews said I agree.

u. NCS Pearson - School Assessment Renewal - \$24,288.00

Mr. Andrews asked what is this for. Mrs. Bear said they are assessing mental health. Mr. Bard said this is for psychologists' assessments for the Special Ed Department for them to do over the summer months. It will also be done during the school year. Mrs. Bear said is this the same provider that we had before. Mr.

Bard said that is correct and it is done through cooperative purchasing. Mr. Baddick said we brought this item up last year. This is for doing all of the paperwork in an electronic form. Mrs. Bear asked do the questionnaire that you do get sent out to the parents. Mr. Baddick said we are getting away from paper, but we are using the iPads now. This way it is much faster. Mrs. Bear said it is much faster from a parent's perspective.

- v. Approve COSTARS Contract with Hillyard Paper Products (278 cases totaling \$16,954.90)

Mr. Bard said this is for new paper towels for our restrooms. Instead of getting the trifold towels from our dispensers, this company will provide dispensers in all of our restrooms throughout the district for free. What we are buying here are roll paper towels in order to get one at a time. This will replace the single towels that come out multiples at a time. This is the recommendation from Mr. Romagno and Mr. Miller. I am in favor of it as well because it saves us money over the course of the year. Mrs. Bear said it is more sanitary when you get just one sheet of paper.

- w. Discussion Items Only (No Vote)

- i. Lehman and North HS - HVAC Project (ESSER Funded)
- ii. Resica HVAC Project (ESSER Funded)

Mr. Bard said the Lehman, North and Resica HVAC projects are ESSER funded. We are going to use Omnia, which is a cooperative bidded project that has the cost analysis done by Omnia. I am going to bring this item to you for formal approval at the July Finance Committee meeting. I wanted to talk about it now so that you are not blind-sided by it in July. We would like to get started on these projects right away. Our concern was with the ESSER money not spent yet, we wanted to get it going. We thought that the Government may retract some of that money due to the debt. We were told that they are not going to take any of it back. We want to get going on these projects. Omnia was approved to be used with this. We did not have to go out to bids. I believe we can continue to go with them. I just wanted to inform you by giving you the heads up. This will be brought to you next month for your approval. These projects are necessary to make our HVAC systems more efficient.

Mr. Bard said I would like to add on item to the agenda. I received this request on June 2nd and I forgot to add it to today's agenda. It is for new furniture for a Special Ed Transition Classroom at High School South for ages 18-21.

RECOMMENDATION BY THE COMMITTEE:

Motion was made by Rebecca Bear to add to the agenda the discussion of the Stotz & Fatz Furniture Purchase. Motion was seconded by George Andrews and carried unanimously, 4-0.

- x. Stotz & Fatz Furniture for H.S. South Transition Classroom (ages 18-21) – \$13,473.67 paid by IDEA-ARP

As you know we can educate students until the age of 21. The cost is \$13, 473.67. Mrs. Bear asked what kind of furniture is it. Mr. Bard said they got three quotes even though it with a CoStar vendor. They will be paying it through IDEA Arp. They didn't get the lowest quote, but they got what they needed. They did not have to accept the lowest quote because they have a CoStar vendor. They obtained three quotes and chose Stotz & Fatzinger Office Supply. Is there any opposition from the Committee for me to add this item to the agenda. Mr. Baddick said what we are doing is expanding the work base labs. We have a lab up North. What we are doing now at High School South is that we are creating a similar lab at South. It is for a small room with break out individual furniture. We are creating a "break room". Students can have meetings and trainings. We will also be establishing lockers. We are emulating a similar environment as if they were at a work site. We are looking to hold meetings with students, trainings, etc. so that they expand on their work-based knowledge before they go out to an actual worksite. Mr. Andrews said they have an apartment at South and now you will have the breakroom. Do you have the same thing at North. We are looking to flip flop students. We take students from North to South and South to North based on what their needs are rather than creating two separate sites. Mrs. Bear said I know we spoke about that when we set up the lab. Mr. Baddick said we are looking to share resources. Mrs. Bear said this is for our older students. Mr. Baddick said we are seeing more students that are staying with us until the age of 21. Mrs. Bear said these are the students that are transitioning so they can rotate schools between the apartment, lab and now a break room. Mr. Baddick said correct. Mrs. Bear asked has switching schools work well. Mr. Baddick said it is working well. We are getting use out of the rooms. North does not have the community access as South does, they are getting more use of the lab. At North we are creating a more hands-on environment as opposed to South who has the business-related programs. We move students around based on their interest. We are optimizing all of our resources. Mrs. Bear said they will be commuting to work so it is like they are going to work. It is creating more real-life experience for them. Mr. Baddick said and we are looking at purchasing more vehicles for them through ACCESS. Mr. Bard said we have the bid out, so we are waiting for them to close. Mr. Rohner asked how many students are we talking about between the two buildings. Mr. Baddick said it is about 30 plus students. This seems to be the trend that will be coming out. We will be looking at more in the future. Mrs. Bear said we have good collaborations with the community helping the students to get a job.

- y. 2023-24 Final Budget Presentation

Mr. Bard said the Budget presentation is similar to what I presented last month. I will go over it quickly.

Page 2 – Agenda

Multi-County School District Tax Rate Rebalancing

Millage and Assessment Trends

Local Revenue Trends

State and Federal Funding Updates

Expenditure Overview and Major Cost Drivers

Page 3 – Role of the School Board and the Budget

A school district budget, no matter how large and small, is a delicate balance of policy choices.

Adopting a budget is one of the most important functions of the School Board.

Budgets provide School Boards with the opportunity to directly influence the educational environment of the district.

Adoption of the budget provides Administrative Staff with direction and guidance to act.

Almost every major decision made by the School Board is or needs to be incorporated into the budget.

Page 4 – Multi-County School District Tax Rate Rebalancing

There are 500 Public Schools in Pennsylvania, 89 of those School Districts educate students in more than one county.

78 are in 2 counties.

10 are in 3 counties.

1 is in 4 counties.

This issue is problematic in many districts in Pennsylvania.

Page 5 – PA School Code Section 672.1

School Districts lying in more than one county or in more than one municipality; limitation on total tax revenues.

(a) Whenever a school district shall lie in more than one county, the total taxes levied on real estate within the school district in each county shall be subject to:

- (1) The limitation that the ratio which such total taxes bears to the most recent valuation of the same properties by the State Tax Equalization Board (STEB) shall be uniform in all of the counties, and the School District shall adjust its rate of taxation applicable to the portion of the district in each county to the extent necessary to achieve such uniformity.

Calculates different tax rates based on share of STEB market value in each county.

The market value changes every two years. It will be changing again in the next school year. There wasn't that much radicality between Monroe and Pike Counties. Maybe it will change next year.

Page 6 – STEB Market Values and Assessments.

If you look at some of the STEB values and assessments in 2020 and 2021 you will see Monroe County lost 7.3%. I know the district raised 1% tax a couple of years ago but then it was wiped out with the decrease in assessments. Mr. Rohner brought up that the assessment values did increase. That is good for the district but in 2020 to 2021, they decreased. That was bad news for the district. It is always a see-saw or teeter-totter when it comes to assessment values.

County	2020 Market Value	2021 Market Value	Change from Prior Year
Monroe	\$2,206,694,165 76.34%	\$2,197,516,209 76.25%	(\$9,177,956) -0.42%
Pike	\$683,932,869 23.66%	\$684,557,946 23.75%	\$625,077 0.09%
County	2023 Assessment	2024 Assessment	Change from Prior Year
Monroe	\$2,616,686,801 93.08%	\$2,608,545,206 93.06%	(\$8,141,595) -0.31%
Pike	\$194,584,610 6.92%	\$194,585,070 6.94%	\$460 0.00%

Page 7 – STEB Market Value Impact on Millage

This is where the small error was on my presentation. It should be .01%. Monroe County stayed even. The Pike County rebalanced millage increased by the .19. Every year the district is required to do that. I would like to say to the public that the School Board itself is not raising your taxes. This is a zero percent tax increase that is being levied by the School District. Mrs. Bear asked Dr. Riker in 2020 when we raised taxes, didn't Pike County go down even though we raised taxes. Dr. Riker said I believe so. I believe Pike County has gone down in the past, too. Mr. Bard has a slide that shows that. Mrs. Bear said I remember that in 2020 we raised taxes and Monroe County felt the tax increase, but Pike County did not. Dr. Riker said that is correct. Mr. Andrews said they went down from the prior year.

County	2022-23 Budget Millage	2023-24 Rebalanced Millage	Change from Prior Year
Monroe	30.79	30.79	0.0%
Pike	128.33	128.52	0.1%

Page 8 – Districtwide Property Assessment Value

If you look at the districtwide property reassessment value, it shows that over \$2 million in property tax revenue has been lost to assessment appeals since the Monroe County reassessment. The appeals are primarily from commercial property. I think the primary function of the reassessment is that a lot of the commercial properties were over assessed so that has led us losing revenue due to a lot of reassessing. We have to be mindful of that when moving forward when it comes to raising tax revenue.

Page 9 – Compound Milage Change Compared to Act 1 Index

The 2023-24 Adjusted Act 1 Index is 5.9%. The maximum allowable tax levy in 2023-24, if the Board would have chosen to raise revenues, would have generated an additional \$6 million in revenue. The reason I am informing you is because I am asking the Board to pass a budget with an \$8.5 million deficit. Say for an example if we did not have any fund balance and the district has filled every position that they budgeted for, the district would not tax itself enough to raise revenues and to get enough positions that they need. You would be in a tenuous position if you do not have a fund balance. If you would raise taxes on a slow bases, you would be able to raise taxes to the index every year. The chart shows that the taxes went down in every county, including Monroe County over the last ten years or so. Dr. Riker said another point to this, and I think it's important and interesting because I just looked this up. Can anyone guess what the budget was in 2013-14. Mrs. Bear said I would guess \$115 million. Dr. Riker said it was \$103 million. I think it is interesting when you look at that page and look at those tax increases in Monroe and Pike Counties from 2013-14 to 2022-23, you looked at the \$103 million budget back then to \$185 million budget now. You have not raised taxes to cover that additional expense. Mr. Andrews said people are being taxed too much. Mr. Rohner said that is because we have a healthy fund balance.

Page 10 – 2023-24 Revenue Summary

If you are looking at the 2023-24 revenue summary, the local revenue only had a \$68,613 increase that was basically planning for the additional earned income tax revenue increase based on planning. The State revenue increase had \$4,980,071 which is 9% increase. That is based on the State. We added the increase from the State into last year plus \$1.7 million of the projected \$3.4 million that Governor Shapiro had proposed, which was probably dead on arrival in the State Senate. That would have added more money to East Stroudsburg Area School District. I kept it more conservative with the State revenue so that we are not coming in less. The Federal revenue includes the ESSER spending that is why it is - 24.9%. The other revenue is basically phasing out and reclassifying the State leases and that is why there is a drop in the -97.5%. Overall, the revenue showed a decrease of \$216,150, which is primarily phasing out the ESSER dollars.

	2022-23 Budget	2023-24 Budget	Variance \$	Variance %
Local	\$108,656,038	\$108,724,651	\$68,613	0.1%
State	55,542,691	60,522,762	4,980,071	9.0%
Federal	13,302,548	9,987,030	(3,315,518)	-24.9%
Other	1,999,316	50,000	(1,949,316)	-97.5%
Total Revenue	\$179,500,593	\$179,284,443	(\$216,150)	-0.01%

Page 11 – 2023-2024 Revenue Highlights

Local

Property Tax rates reflect rebalancing only.

Leveling off of Earned Income Tax, Transfer Tax and Delinquent Tax collections after historic increases in recent years interest income reflective of current/forecasted rate environment.

If you look at the Local revenues it basically spells out what I spoke about. We also spoke about the reflective income with the current forecasted rate environment. The Feds did not increase any rates this year. They are also not forecasted to decrease any rate. Although this may hurt us if we want to borrow. It does help us when it comes to buying treasuries or CDs, which is why a lot of these banks are very competitive when it comes to interest. While we have a very strong balance, it's important to put our money to work for us when it comes to earning interest.

State

The revenue includes July 2022 Basic Ed and Special Ed increase and the additional \$1.7 million from proposed 23-24 state budget. The total increase from this proposal is \$3.4 million. I took exactly half of it and put it in.

Federal

Phase out of the pandemic related to ESSER funds begins.

Other is the reclassification of IT lease to purchase, which is a present value impact.

Page 12 – Local Revenues – Real Estate Transfer Tax

Mr. Bard said with reference to the local revenues in real estate transfer taxes, as you can, see we have the housing spike in 2020-21 and 2021-22. It is now reflecting the cooling in the housing market area. I am not saying that it may not pick back up, but I am just showing you a conservative viewpoint of the of the housing market and where it is going. I believe this is where we are currently in terms of collection rates as well.

Page 13 – Local Revenues – Earned Income Tax

If we look at the local revenues earned income taxes, this is where the \$69,000 increase comes in. As we show what the earned income taxes are increasing, because the employment in this area is very strong, it is improving and coming out of COVID impact. It is still very much improving in the area.

Page 14 – 2023-24 Budget Expenditure by Function

As you can see 55.8% on instruction, 30.4% on Support Services, 10% on other/financing, 2.1% on building improvement and 1.7% on non-instruction. You can see the monetary impact in the chart, which equal \$187,783,998.

\$104,023,696	Instruction
\$57,484,796	Support Services
\$3,161,562	Non-Instruction Services
\$4,000,000	Building Improvements
\$19,113,944	Other/Financing Uses
\$187,783,998	Total

Page 15 – 2023-24 Budget Expenditure by Object

The next page is a different representation of it by object, which goes to show you that out of our budget 69.10% goes towards salaries and benefits. That is primarily the function of every school district. Also, 8.1% of our budget is made up of debt service, which is healthy number, 2% is budget reserve (\$1 million goes into budget reserve and \$1 million goes into the capital reserve), 5.3% is projected to go into Cyber Charter School, which is \$9 million, 4.5% goes into supplies, which is .8% more than we were projected to spend on not only maintenance supplies but other supplies. Other expenses include, 2.7% for purchases services, 3.1% for contracted maintenance and 5.0% for contracted services which total \$187,783,998.

\$76,282,360	Salaries
\$53,842,329	Benefits
\$9,435,897	Contracted Services
\$5,801,379	Contracted Maintenance
\$5,223,023	Purchased Services
\$9,000,000	Charter School Tuition
\$8,634,123	Supplies
\$272,000	Capitalized Equipment
\$15,475,981	Debt Service
\$3,816,906	Budget Res/Cap Trans/Fee
\$187,783,998	Total

Page 16 – 2023-24 Budget Cost Drivers

This is important information that I would like to point out. If you look at the 2023-24 budget, you see the 8.8% increase under Salaries and Benefits. This percentage is the impact of the current contractual increases that the district has had to absorb over the last year. There has not been an increase in charter schools. We are projected to finished around \$8.5 million in Charter School expenses. Under utilities, there is nearly a 30% increase due to the electricity rate

increase. With Debt service, it is predicted to be about \$15.4 million. The bus propane increase is about \$250,000, which is a 66.7% increase. The ESSER expenditures are down a little bit, which is also reflected in the revenue. Under Everything Else is where we have our discretionary spending which was cut by \$3.1 million. The over all impact where we had to eliminate cost leads to a 1% increase of expenditures from last year's budget which totals \$2,007,017. Salaries and Benefits have increased a little over \$7 million. Dr. Riker and I have talked about the salaries and benefits increases alone and not raising the taxes to overcome this expense. That is something to take into consideration with future negotiations. Mrs. Bear said you are saying \$7 million but I see only \$4.1 million in salaries. Mr. Bard said I am adding the Salaries and Benefits. Dr. Riker said PSERS costs have gone up, too, which is not on the chart but that is the additional cost.

	2023-24 Budget	Increase / (Decrease) over 2022-23 \$	Increase / (Decrease) over 2022-23 %
Salaries	\$76,282,360	\$4,162,239	5.8%
Benefits	53,842,329	1,568,998	3.0%
Charter Schools	9,000,000	0	0%
Utilities	2,647,748	600,895	29.4%
Debt Service	15,475,981	290,767	1.9%
Bus Propane	625,000	250,000	66.7%
ESSER	5,736,877	(1,737,790)	-23.2%
Everything Else	24,173,703	(3,128,092)	-11.3%
Total Expenditures	\$187,783,998	\$2,007,017	1.0%

Page 17 – 2023-24 Budget Comparison to Prior Year

When you get to the budget comparison to the prior year, you see the revenue of has a negative of \$216,000 which is -0.01%. The expenditures went up by \$2 million which is 1%. You look at the deficit of \$8.5 million that I am asking the Board to pass. I don't like passing a deficit budget but there is a fund balance to cover that. Over the course of the last two years, the Board had passed deficits totaling \$14.7 million. The budget that was passed last year had a deficit of totaling \$6.27 million. Based on the projections of this year, I do not think that we are going to come in with a deficit of \$6.27 million. I think we are going to come in even, in a deficit of \$2 million or \$2 million in the positive. It is not going be as dire as that looks like but there is going

to come a time where these deficits will realize, and it is coming very near. The deficits will realize in full or very close. There has to be a plan in place so that we avoid the financial calamity of the fund balance running out. If we follow the budgeted projections, the ending fund balance will be \$34,377,783 or decrease of 20% at the end of the fiscal year. I will speak about that a little more on a later page.

	2022-23 Budget	2023-24 Budget	Variance \$	Variance %
Revenue	\$179,500,593	\$179,284,443	(216,150)	-0.01%
Expenditures	185,776,981	187,783,998	2,007,017	1.0%
Revenue over Expenditures	(6,276,388)	(8,499,555)	(14,775,943)	99.9%
Beginning Fund Balance	49,153,726	42,877,338	(6,276,388)	-12.8%
Ending Fund Balance	\$42,877,338	\$34,377,783	(\$8,499,555)	-19.8%

Page 18 – Charter School Tuition Cost

Mr. Bard said the charter school tuition cost has been a huge driver in the budget. I know it has been talked about in nauseum but when you look at the cost between 2013 and 2022 it was averaging \$3.7 million and now it is averaging around \$9 million. That is a huge driver of the deficit. If we had that extra \$6 million, we would have a balanced budget.

Page 19 – PSERS – Employer Contribution Rate

Mr. Bard said when you look at the PSERS contribution rate, it went from 3% in 2003 to 34% in 2023. It is projected to go up to 39% by 2030. We are going to see another increase. The PSERS increase is budgeted to increase by \$1 million in 2023-24. Even though it decreased by 1.26% it is still projected to increase by \$1 million due to increase in salaries.

Page 20 – General Fund Balance as of June 30, 2023

Mr. Bard said this is the General Fund Balance as of June 30, 2023. There is \$49,153,726. This goes to show what the non-spendable fund balance is. This is money that the district cannot touch. There are prepaid expenses committed to PSERS Rate Stabilization and Future Healthcare Costs, which is \$15.5 million. The assigned money that is there is \$25,775,943 and the unassigned is \$7.2 million, which is 3.8% of your expenditures.

Page 21 – General Fund Balance as of June 30, 2024 (Projected)

If you look at the non-spendable in June 30, 2024, it is the same. The committed would drop down to \$15,000,445 and the assigned would drop to \$11,000,000. The unassigned balance would stay at \$7,209,524, which is 3.8%. The State only allows us to have around 8% of our expenditures on the unassigned funds. You can commit any amount. Remember, I said that you are going to have money available because I do not believe the \$6.2 million is going to be

realized in 2022-23. I know Mr. Andrews asked that question so I do think some of that money can be reassigned. This is the worst-case scenario that I am showing you. These are things in our numbers that are going to be realized in the near future. The Board needs to begin to think about how they would want to start raising revenues in the near future. I will begin to talk about that more probably in the fall after the auditors provide their final report. We can start talking about that when the new Board members take office.

Page 22 – 2023-24 Budget Timeline

This is my final page. June 20, 2023, today, I presented my budget presentation to the Finance Committee. I will present the same to the School Board at their June 26th Regular School Board meeting. I will ask the Board to vote on this budget. The State requires to pass and send in a budget by June 30th. We are cutting it close, but we are within the budget timeline. Does anyone have any questions. Mrs. Bear said your presentation was very thorough. I appreciate it. Mr. Andrews said we have to decide what we will do with the teachers' negotiations. We cannot give them everything that they want. Mr. Bard said just be very careful. I don't besmirch anyone from earning what they need to earn, but we have to be very cautious of what we do. The district needs to have enough to pay for everything. We do not want to cutback on people and programs. Right now, we are in a good position, but we do not want to see us lose that good spot that we are during the last seven years that Dr. Riker has been with the district. Mrs. Bear asked have we seen a decline in the charter school tuition. Mr. Bard said it has gone down. There has been a steady decline in the cost. That \$9 million may be kind of aggressive. It may come closer to \$8 million. The work with added programs that Dr. Vitulli and the Administration is doing, has helped to get the students back here which has led to significant decrease in the cost. We still have a lot of work to do but Dr. Vitulli has done an excellent job in decreasing the cost over this last year. Mr. Andrews said keeping students at the district will keep the cost down.

VII. Recommendations by the Property & Facilities Committee (Pending Final Approval by Property & Facilities Committee)

- a. No Committee Meeting was held this month.

VIII. Recommendations by the Education Programs & Resources Committee

Mrs. Bear said Dr. Vitulli went in-depth about the following items at the Education Programs & Resource Committee meeting; therefore, I will just read them. His presentation is available online.

- a. Vista Higher Learning - ELL Resources - \$6,820.51 - Paid by Title Grant
- b. Learning A-Z - ELL Raz - ELL Resources - \$7,730.94
- c. Bedford, Freeman & Worth - \$36,459.20 (Math Curriculum - 6 years-Calc AP)
- d. SAVVAS - \$67,859.25 (Math Curriculum - 6 years - Stats/Trig)
- e. TI-84 CE PLUS Calculators and charges - \$56,821.64
- f. Calculator Cases - \$9,344.50
- g. Note - Reveal Math Savings Update

IX. Public Participation - Limited to Items of Discussion

A. Mr. Larry Dymond said regarding the Depositories, does the district have paperwork regarding the banks to make sure that they are in good shape. I hate to see our \$185 million be lost because they are in debt and going out of business. Mr. Bard said the banks are required to submit to us a letter stating that they are in good financial shape and that they have assets to support and back all of our deposits. I forget the Act in the State that requires them to submit that letter. The Auditors look for those letters so that we are not left with all of our money being gone. We have the letters on file in our office. Mr. Dymond said regarding the ESE Sprinkler System, we had a lawsuit, and we still have not moved forward. Mrs. Bear said we are waiting on Lyman & Ash. Mr. Schlameuss said it is complicated, but they are still working on it. Mr. Andrews said we thought we had an agreement which was agreed upon but now their insurance company is saying no. Mr. Dymond said I hope we are all aware of the 100 pictures that were taken of the corroded pipes. Mr. Rohner said yes, we are. Mr. Dymond said things are going to start to fail. Mr. Schlameuss said that is why we have this item on tonight's agenda.

X. Advisory Recommendations for Consideration by the Board of Education

1.

RECOMMENDATION BY THE COMMITTEE:

Motion was made by Richard Schlameuss to recommend that the Board consider for approval the motion to authorize the commitment of fund balance in amounts to be determined by the Administration following the completion of the annual audit and prior to the final financial statements in the event the District realizes a surplus from its operations following the close of the audited fiscal year 2022-2023. Motion was seconded by George Andrews and carried unanimously, 4-0.

2.

RECOMMENDATION BY THE COMMITTEE:

Motion was made by Richard Schlameuss to recommend that the Board consider for approval the following items. Motion was seconded by George Andrews and carried unanimously, 4-0.

- b. Motion to authorize the Administration to make necessary budget transfers to close the 2022-23 fiscal year in conjunction with the District's independent audit.
- c. Motion to approve and adopt the General Fund Budget for the 2023-24 fiscal year in the amount of \$185,776,982 and as posted and advertised in accordance with the law and in accordance with the recommendation of the Finance Committee. The General Fund Budget includes funds from State and Federal Governments in addition to the taxes hereafter levied, after proper additions and amendments.

- e. Motion to approve the depositories for school funds for the 2023-24 fiscal year as listed with funds invested in accordance with the School Laws of Pennsylvania and the East Stroudsburg Area School District's Board Policy.
 - i. ESSA Bank and Trust, East Stroudsburg, PA - i. General Fund, Payroll, Tax Collections, Tax Escrow, Worker's Compensation Escrow, Scholarship Accounts, Special Activity Accounts (North and South), Student Activity Accounts (North and South), Cafeteria Fund, Concession Fund, and Paypal.
 - ii. Pennsylvania School District Liquid Asset Fund, Lancaster, PA - i. General Fund.
 - iii. Pennsylvania Local Government Investment Trust, Harrisburg, PA - i. General Fund and Capital Reserve.
 - iv. First Keystone Community Bank, Stroudsburg, PA - i. General Fund.
 - v. TD Bank, Allentown. PA - i. General Fund.
- f. Motion to approve the formal resolution as presented to the Board for the 2023 Homestead and Farmstead Exclusion. This will result in a maximum tax reduction of \$564.29 for each approved homestead and farmstead within the School District for the 2023 tax year.
- h. Motion to approve the 2023-2024 insurance providers and premiums as presented in the total amount of \$967,692.00 (decrease of \$3,070 from PY) (budgeted for)
- i. Motion to approve the 3-year bid for Sharp Autogas Propane, the sole bidder, for the 2023-2024, 2024-2025, and 2025-2026 fiscal years. The price for the 2023-2024 fiscal year will be \$1.0608 per gallon, 2024-2025 is 1.0514 per gallon, and 2025-2026 is 1.0577 per gallon.
- j. Motion to accept the proposal from Government Software Solutions to provide tax bill printing services for the collection of 2023-2024 school real estate taxes for Lehman and Porter Townships at the rates as set forth in the agreement presented.
- k. Motion to approve the 2023-2024 Event admission pricing.
- l. Motion to approve the 2023-2024 Athletic Event help pay Schedule.
- m. 2023-24 School Breakfast/Lunch Prices
 - Student School Breakfast/Lunches - Free
 - Adult Meals - Breakfast - \$2.75 (Increase from \$2.25)
 - Lunch - \$4.75 (Increase from \$4.25)
- n. Motion to approve the following bid tallies:
 - i. Dairy bid - Sole Bidder - Pocono Dairy
 - ii. Bread bid - Awarded Bid - Rockland Bakery
- o. ESE Sprinkler Evaluation - Keystone Fire and Security - \$20,423.00 (Capital Improvement)
- p. Colorado Time Systems - \$50,100.00
- q. Cisco IP Phones - IntegraOne - \$90,565.55
- r. Mosyle MDM for Macs - \$8,100.00
- s. Amplifier for JTL Auditorium (change order) - Keystone Fire and Security - \$7,669.00 (Capital Improvement)
- t. Lightspeed Classroom Management - IntegraOne - \$22,945.00
- u. NCS Pearson - School Assessment Renewal - \$24,288.00

- v. Approve COSTARS Contract with Hillyard Paper Products (278 cases totaling \$16,954.90)
- x. Stotz & Fatz Furniture for H.S. South Transition Classroom (ages 18-21) – \$13,473.67 paid by IDEA-ARP

3.

RECOMMENDATION BY THE COMMITTEE:

Motion was made by George Andrews to recommend that the Board consider for approval the motion to approve the following tax rates listed below, Monroe County is the same rate as 2022-2023, Pike County is a 0.01% increase. Motion was seconded by Rebecca Bear and passed 3-0. Wayne Rohner voted no.

- i. Be it resolved that a tax of 30.79 mills be proposed on real estate in the Monroe County portion of the East Stroudsburg Area School District for the 2023-24 fiscal year; and
- ii. Be it resolved that a tax of 128.52 mills be proposed on real estate in the Pike County portion of the East Stroudsburg Area School District for the 2023-24 fiscal year, and
- iii. Be it resolved that the 1% Earned Income Tax be proposed to remain in effect and be placed on all residents of the District for the 2023-24 fiscal year, of which 0.5% is shared with local municipalities; and
- iv. Be it resolved that the \$10.00 Local Services Tax be proposed to remain in effect and to be placed on all workers in the District for the 2023-24 fiscal year; and
- v. Be it resolved that the 1% Real Estate Transfer Tax be proposed to remain in effect for the 2023-24 fiscal year, of which 0.5% is shared with the municipalities.

4.

RECOMMENDATION BY THE COMMITTEE:

Motion was made by Wayne Rohner to recommend that the Board consider for approval items a-f., which were recommended by the Education Programs & Resources Committee. Motion was seconded by Richard Schlameuss and carried unanimously, 4-0.

- a. Vista Higher Learning - ELL Resources - \$6,820.51 - Paid by Title Grant
- b. Learning A-Z - ELL Raz - ELL Resources - \$7,730.94
- c. Bedford, Freeman & Worth - \$36,459.20 (Math Curriculum - 6 years-Calc AP)
- d. SAVVAS - \$67,859.25 (Math Curriculum - 6 years - Stats/Trig)
- e. TI-84 CE PLUS Calculators and charges - \$56,821.64
- f. Calculator Cases - \$9,344.50

XI. Next Meeting - July 10th, 2023

RECOMMENDATION BY THE COMMITTEE:

Motion was made by Richard Schlameuss to adjourn. Motion was seconded by Wayne Rohner and carried unanimously, 4-0.

XII. Adjournment: 7:02 p.m.

Respectfully submitted,
Patricia L. Rosado
Board Secretary