

EASTAMPTON TOWNSHIP BOARD OF EDUCATION
Special Budget Process Information Meeting Minutes
Tuesday, March 9, 2021

The Regular Meeting of the Eastampton Township Board of Education was called to order at 7:06 pm by Susan Taylor, President

FLAG SALUTE

PUBLIC ANNOUNCEMENT: In compliance with the Open Public Meeting Law, adequate public notice of this meeting has been given by the Business Administrator in the following manner:

- A. Posted written notice on the official bulletin board at the Eastampton Community School on February 24, 2021
- B. Mailed written notice to the *Burlington County Times* on February 24, 2021 and the *Courier Post* on February 24, 2021
- C. Filed written notice with the Clerk of Eastampton Township on February 24, 2021
- D. Posted official notice on the district's website.
- E. Mailed written notice to each person who has requested copies of the regular meeting schedule and who has prepaid any charges fixed for such service.

The Board of Education shall conduct its meeting scheduled for March 9, 2021 in person as well as via Google Meet. Members of the public desiring to participate in the Board of Education meeting remotely will be able to access the meeting by following the directions below:

DIRECTIONS:

Meeting ID – meet.google.com/kcg-kobu-cwd

Or by telephone – 1 337-340-3457 PIN: 577 738 379#

ROLL CALL:

Susan Taylor, President - present
Glenn Forney, Vice President - present
Kyle Aaronson - present
Brian Curtis - absent
Len DiGiacomo - present
Kerry Douglas - present
Deanna McGinnis - present

Ambrose F. Duckett, III, Superintendent of Schools
Pat Austin, Interim Business Administrator/Board Secretary

FIRE EXITS

PUBLIC PARTICIPATION (AGENDA ITEMS ONLY)

All meetings must be open to the public at all times except for those meetings at which certain excepted matters are discussed. However, the right of the public to be present at the meeting should not be confused with public participation. The public body retains the right to permit, regulate or prohibit active participation of the public at any meeting. (N.J.S.A. 10:4-12 (a)).

This meeting will now be open to the public; however, if your questions or comments pertain to litigation, students, personnel or negotiations, we ask that you see the Superintendent after the meeting since we do not discuss these items in public.

SUPERINTENDENT'S REPORT: (Ambrose F. Duckett, III, Superintendent/Principal)

Information Item(s):

Budget Process Information Presentation

Pat Austin presented the status of the Budget as of March 9 (Attachment A)
Glenn Forney presented the calculations for 21-22 State Aid (Attachment B)

PUBLIC PARTICIPATION:

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Sue Taylor and Glenn Forney answered a few questions from the audience. The questions centered on the tax impact on the budget, the pilot money from the Township and future funding issues.

ADJOURNMENT:

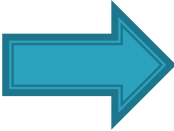
With no further business to discuss, the Board meeting was adjourned at 8:06 pm on the motion by Sue Taylor, and seconded by Glenn Forney. All in favor.

Respectfully submitted,

Pat Austin
Interim Business Administrator

Budget Process and Timelines

School Year 2021 – 2022

- ❖ **Starting December 2020 until February 2021** Meeting with the Administrative Team – Discussing staffing and program needs and Developing the appropriations for the Budget
- ❖ **February 19, 2021** – Release of Allocations for Elementary and Secondary School Emergency Relief (ESSER II) Funds – Gain of one time allocation of **\$328,294**
- ❖ **February 25, 2021** – Governors' Release of State Aid – Permanent Loss of **\$238,902**
-  ❖ **March 16, 2021** – Board of Education to approve the **Tentative** Budget for County Review and approval prior to Advertising to the Public
- ❖ **March 22, 2021** – Last Day to Submit the **Tentative** Budget to the County for Review prior to Advertising to the Public
- ❖ **April 27, 2021** – Budget Public Hearing

Submission Status as of March 9, 2021

- ❑ ESSER II Grant Application available March 15, 2021
 - ❑ A portion of the funding is potentially targeted to 'balance the budget' due to State Aid Loss.
- ❑ Confirmation of potential Pilot funding from the Township
- ❑ Withdrawal of Capital Reserve
 - ❑ **Ongoing Administrative and BOE reviews for tentative submission at the March 16 Board Meeting**

Proposed Tax Levy for 21–22

	School Year 2020/2021 Actual	School Year 2021/2022 Proposed @ 2%	Increase/(Decrease)
General Fund Tax Levy	\$5,026,853	\$5,127,390	\$100,537
Debt Service Tax Levy	\$781,400	\$740,576**	(\$40,824)
Total	\$5,808,253	\$5,867,966	\$59,713

** lower debt due to refinancing

School Tax Levy Rate

School Yr	Ratables	Inc/(Dec)	School Tax Levy	Tax Rate	Inc/Dec
2021-22	\$470,967,200	\$21,325,095	\$5,867,966	1.245	(.046) cents
2020-21	\$449,642,105	(\$183,317)	\$5,808,253	1.291	.029 cents
2019-20	\$449,825,422	\$16,522,878	\$5,677,000	1.262	0 cents
2018-19	\$433,302,544	\$3,031,640	\$5,469,459	1.262	.018 cents
2017-18	\$430,270,904	\$1,475,690	\$5,351,631	1.244	.02 cents

Impact of a .04 drop in the Tax Rate

Assessed Property Values	Annual School Taxes estimated for 21-22	Annual School Taxes Estimated from 20-21	Annual Incr/(Decr)
\$205,000	\$2,552	\$2,648	(\$96)
\$224,697	\$2,797	\$2,905	(\$108)
\$240,000	\$2,988	\$3,100	(\$112)
\$260,000	\$3,237	\$3,358	(\$121)

STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
OFFICE OF SCHOOL FINANCE
PROJECTED 2021-22 STATE SCHOOL AID
PROJECTED ENROLLMENT REPORT

02/25/2021

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COUNTY: 05-BURLINGTON
DISTRICT: 1250-EASTAMPTON TWP
BUDGET: K-8

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PRIOR YEAR RESIDENT ENROLLMENT	TOTAL	WEIGHTED ENROLLMENT CALCULATION			
October 2020	* 560.0 (A)	Projected		Projected	
October 2019	578.0 (B)	Enrollment		Weighted	
October 2018	600.0 (C)	Base Weight	10/15/2021	Enrollment	
October 2017	574.0 (D)			Weight	
October 2016	598.0 (E)	Half day Kindergarten	0 (Q-1)	0.50 (R-1)	0 (S-1)
October 2015	608.0 (F)	Elementary - Full K & Gr. 1-5	349 (Q-2)	1.00 (R-2)	349 (S-2)
		Middle School - Gr. 6-8	206 (Q-3)	1.04 (R-3)	214 (S-3)
		High School - Gr. 9-12	0 (Q-4)	1.16 (R-4)	0 (S-4)
		Total - Based on Grade Level			563 (S)
GROWTH RATE CALCULATION					
Sum of Items (A), (B) and (C)	1,738.0 (G)	At Risk Only	LEP Only	LEP & Low Inc	
Sum of Items (D), (E) and (F)	1,780.0 (H)	-----	-----	-----	
Item (G) Divided by three (3)	579.3 (I)	Projected Enrollment	Projected Enrollment	Projected Enrollment	
Item (H) Divided by three (3)	593.3 (J)	by Student Characteristics			
Item (I) Divided by Item (J)	0.9764 (K)	Half day Kindergarten	0 (T-1)	0 (U-1)	0 (V-1)
Third Root of Item (K)	0.992072 (L)	Elementary - Full K & Gr. 1-5	70 (T-2)	4 (U-2)	1 (V-2)
Item (L) Minus one (1)	-0.007928 (M)	Middle School - Gr. 6-8	50 (T-3)	1 (U-3)	2 (V-3)
Growth Rate - Item (M) as a %	-0.7928% (N)	High School - Gr. 9-12	0 (T-4)	0 (U-4)	0 (V-4)
10/15/2020 RESIDENT ENROLLMENT	560.0 (O)	Subtotal	120 (T)	5 (U)	3 (V)
PROJ. 10/15/2021 RESIDENT ENROLLMENT (FTE)					
Item (O) Adjusted by the Growth Rate		At Risk Only	LEP Only	LEP & Low Inc	
minus half of Item (Q-1)*	556.0 (O-1)	-----	-----	-----	
		Projected Weighted Enrollment	Projected Weighted Enrollment	Projected Weighted Enrollment	
* 1/2 Day Kindergarten pupil is counted as half.		@ 0.47536	@ 0.50	@ (0.47536 + 0.125)	
		Half day Kindergarten	0 (W-1)	0 (X-1)	0 (Y-1)
		Elementary - Full K & Gr. 1-5	33 (W-2)	2 (X-2)	1 (Y-2)
		Middle School - Gr. 6-8	25 (W-3)	1 (X-3)	1 (Y-3)
		High School - Gr. 9-12	0 (W-4)	0 (X-4)	0 (Y-4)
		Subtotal	58 (W)	3 (X)	2 (Y)
		Total Projected Weighted Enrollment	(S) + (W) + (X) + (Y)		626 (Z)

STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
OFFICE OF SCHOOL FINANCE
PROJECTED 2021-22 STATE SCHOOL AID
PREBUDGET YEAR AID TOTALS

02/25/2021

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COUNTY: 05-BURLINGTON
DISTRICT: 1250-EASTAMPTON TWP
BUDGET: K-8

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GENERAL FUND

FY 2020-21 STATE AID *Current Year State Aid*

Equalization Aid	\$3,912,825 (A-1)
Special Education Categorical Aid	\$389,996 (A-2)
Security Aid	\$5,492 (A-3)
Transportation Aid	\$0 (A-4)
Educational Adequacy Aid	\$0 (A-5)
School Choice Aid	\$0 (A-6)
Adjustment Aid	\$0 (A-7)
Vocational Expansion Stabilization Aid	\$0 (A-8)

Total K-12 SFRA Aid: [Sum of Items (A-1) thru (A-8)] \$4,308,313 (AA-1)

SPECIAL REVENUE FUND

Preschool Education Aid	\$0 (A-9)	
Preschool Education Expansion Aid	\$0 (A-10)	
Total Preschool Aid [Item(A-9) + Item(A-10)]		\$0 (AA-2)

PREBUDGET TOTAL ENTITLEMENT

[Item (AA-1) plus Item(AA-2)] \$4,308,313 (A)

BUDGETED LOCAL SHARE FOR THE PREBUDGET YEAR

2020-21 General Fund Tax Levy \$5,026,853 (B)

PREBUDGET YEAR BUDGET for CAP calculation :

Items (A-1) thru (A-3) + (A-7) + (A-8) + (B) \$9,335,166 (C)

STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
OFFICE OF SCHOOL FINANCE
PROJECTED 2021-22 STATE SCHOOL AID
EQUALIZATION AID

02/25/2021

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COUNTY: 05-BURLINGTON
DISTRICT: 1250-EASTAMPTON TWP
BUDGET: K-8

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ADEQUACY BUDGET CALCULATION:
***** REGULAR EDUCATION *****

Projected Weighted Base Enrollment *ENR (S)* 563 (A)
Total Base Cost
- @ \$12,177 per pupil
times GCA 0.98480 times Item(A)
6,751,445 (B)
Projected Weighted At-Risk Only Enrollment *ENR (W)* 58 (C)
Total At-Risk Only Cost
- @ \$12,177 per pupil
times GCA 0.98480 times Item(C)
695,531 (D)
Projected Weighted LEP Only Enrollment *ENR (X)* 3 (E)
Total LEP Only Cost
- @ \$12,177 per pupil
times GCA 0.98480 times Item(E)
35,976 (F)
Projected Weighted combined LEP & Low Income Enrollment
Total Combined LEP & Low Income Cost *ENR (Y)* 2 (G)
- @ \$12,177 per pupil
times GCA 0.98480 times Item(G)
23,984 (H)
***** SPECIAL EDUCATION *****
Special Education Enrollment
- FTE Resident Enrollment @ 15.40%
Total Special Education Cost
- @ \$19,248 per pupil
times GCA 0.98480
times Item (I) times 2/3
1,086,778 (J)
Speech Only Enrollment
- FTE Resident Enrollment @ 1.570%
9 (K) *560 x 1.57 %*
Total Speech Only Cost
- @ \$1,262 per pupil
times GCA 0.98480
times Item (K)
11,185 (L) *9 x 1262*

ADEQUACY BUDGET -
Items (B) + (D) + (F) + (H) + (J) + (L)
\$8,604,899 (M)

LOCAL SHARE CALCULATION - REGULAR DISTRICT

Equalized Valuation (10/1/2020) 350,483,122 (N) ***
District Income (2018) 126,040,293 (O) ***
Equalized Val. x 0.013767998 / 2 2,412,725 (P-1)
District Income x 0.051821204 / 2 3,265,780 (P-2)
Local Fair Share : Item(P-1) + Item(P-2) 5,678,505 (P)

LOCAL SHARE - COUNTY VOCATIONAL SCHOOL DISTRICT

County Local Shares 761,834,589 (Q)
County Adequacy Budgets 1,086,382,520 (R)
Item(Q) / Item(R) 0.7013 (S)

Local Share
Item(S) x Item(M) - for Vocs Only 0 (T)

EQUALIZATION AID CALCULATION

Adequacy Budget [Item(M)] 8,604,899 (U)
Local Fair Share [Item (P) or (T)] 5,678,505 (V)
EQUALIZATION AID
[Item(U) less Item(V)] \$2,926,394 (W)

f

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STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
OFFICE OF SCHOOL FINANCE
PROJECTED 2021-22 STATE SCHOOL AID
CATEGORICAL AIDS

02/25/2021

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COUNTY: 05-BURLINGTON
DISTRICT: 1250-EASTAMPTON TWP
BUDGET: K-8

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SPECIAL EDUCATION CATEGORICAL AID

Projected Special Education Enrollment
- FTE Resident Enrollment @ 15.400%

86 (A) $EQA(I) 560 \times 15.4\%$

Total Special Education Categorical Aid
- @ \$19,248 per pupil
times GCA 0.98480
times Item (A) times 1/3

543,389 (B)

SECURITY AID -

Projected FTE Resident enrollment
- @ \$85 per pupil times Item (C-1)

556.0 (C-1) $ENR(D-1)$
47,260 (C)

Projected Low Income enrollment (FTE)
Low Income Concentration Rate
Per Pupil \$: Item (D-2) times \$12.80 times 100
Item (D-1) times Item (D-3)

$123/556 =$

123.0 (D-1) $ENR(T)+(V)$
22.1430% (D-2)
\$283.00 (D-3)
34,809 (D)

Total Security Aid
[Item (C) + (D)] times GCA 0.98480

\$80,822 (E)

$[47260 + 34809] \times .98480$

f

STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
OFFICE OF SCHOOL FINANCE
PROJECTED 2021-22 STATE SCHOOL AID
TRANSPORTATION AID

02/25/2021

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COUNTY: 05-BURLINGTON
DISTRICT: 1250-EASTAMPTON TWP
BUDGET: K-8

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REGULAR PUPILS ELIGIBLE FOR TRANSPORTATION

REGULAR PUPILS AVERAGE DISTANCE

*DRTS
Report*

REGULAR + REG. SPECIAL + NONPUBLIC TRANS + NONPUBLIC AID IN LIEU
78.0 + 7.0 + 0.0 + 17.0 = 102.0 (A-1)

3.1 (A-2)

BA1 = (\$472.35 x (A-1)) + (\$12.92 x (A-1) x (A-2))

BA1 = (\$472.35 x 102.0) + (\$12.92 x 102.0 x 3.1)

BA1 = (\$48,180) + (\$4,085)

BA1 = \$52,265 (A)

SPECIAL EDUCATION PUPILS ELIGIBLE FOR TRANSPORTATION

SPECIAL EDUCATION PUPILS AVERAGE DISTANCE

18.0 (B-1)

4.4 (B-2)

BA2 = (\$3,292.42 x (B-1)) + (\$6.28 x (B-1) x (B-2))

BA2 = (\$3,292.42 x 18.0) + (\$6.28 x 18.0 x 4.4)

BA2 = (\$59,264) + (\$497)

BA2 = \$59,761 (B)

TRANSPORTATION AID

Item (A) plus Item (B)

\$112,026 (C) TRANSPORTATION AID

*52,265
59,761

112,026
f*

f

STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
OFFICE OF SCHOOL FINANCE
PROJECTED 2021-22 STATE SCHOOL AID
CHAPTER LAW 67

02/25/2021

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COUNTY: 05-BURLINGTON
DISTRICT: 1250-EASTAMPTON TWP
BUDGET: K-8

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ADEQUACY SPENDING COMPARISON:

AID REDUCTION CALCULATION: If Item(B)>0

Prebudget Year Spending: BUD Item (C)	9,335,166 (A-1)	If Item(D-1) = YES or (D-3) = YES Not subject to reduction	NA (E-1)
Projected Adequacy Spending: EQA (M) + CAT (B) + CAT (E)	9,229,110 (A-2)	If Item (D-2) = YES : Min[Item (B),Item (A-3)] times (-37%)	NA (E-2)
Amount Over Adequacy: MAX[0,(Item (A-1) minus (A-2))]	106,056 (A-3)	If Item (D-4) = YES : Item (B) times (-37%)	-238,902 (E-3)
Amount Under Adequacy: MAX[0,(Item (A-2) minus (A-1))]	0 (A-4)	645682 x .37	2021/2022 Loss of Aid
Spending as % of Adequacy: Item (A-1) divided by (A-2)	101.149% (A-5)	AID INCREASE CALCULATION: If Item(B)< 0	

STATE AID DIFFERENTIAL CALCULATION:

Amount below Uncapped Aid:
Max[0, -Item (B)] 0 (F-1)

Statewide Total State Aid Differential:
Sum of Item (F-1) for all districts 2,084,541,355 (F-2)

District's Proportionate Share:
Item (F-1) divided by Item (F-2) 0.000000% (F)

Statewide Funds Available for State Aid Increase:
Total Aid Reductions 197,308,193 (G-1)
Total Additional State Aid 573,972,108 (G-2)
Item (G-1) plus Item (G-2) 771,280,301 (G)

Item (F) times Item (G) 0 (H)

2020 DCA TAX RATE*

Total Tax Rate for the Municipality	2.724 (C-1)
State Average Tax Rate	2.279 (C-2)
Municipality Tax Rate as % of State Average Item (C-1) divided by (C-2)	119.526% (C)

TOTAL CHANGE BY CATEGORY:**

CRITERIA FOR AID REDUCTION CALCULATION: If Item (B)>0

SDA Districts: if Item(C-1) > Item(C-2) & Item(A-4)>0	NO (D-1)	Equalization Aid	-238,902 (I-1)
SDA Districts: if Item(C-1) > Item(C-2) & Item(A-3)>0	NO (D-2)	Special Education Categorical Aid	0 (I-2)
Non-SDA Districts: if Item(A-5)<90% & Item(C)>110%	NO (D-3)	Security Aid	0 (I-3)
None of the Above	YES (D-4)	Transportation Aid	0 (I-4)
		Adjustment Aid	0 (I-5)
		Total	-238,902 (I)

* Total equalized rates are calculated using Department of Community Affairs Property Tax Tables.
** Increase or Reduction is calculated and applied to each category according to N.J.S.A. 18A:7F-68.

STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
OFFICE OF SCHOOL FINANCE
PROJECTED 2021-22 STATE SCHOOL AID
NET STATE AID SUMMARY

02/25/2021

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COUNTY: 05-BURLINGTON
DISTRICT: 1250-EASTAMPTON TWP
BUDGET: K-8

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GENERAL FUND AID:		SPECIAL REVENUE FUND AID:	
Equalization Aid [BUD (A-1) + CH67 (I-1)]	3,673,923 (A-1)	Preschool Education Aid [PEA (M) or (L) for Universal or (G) for ECPA/ELLI]	0 (B-1)
Educational Adequacy Aid [BUD (A-5)]	0 (A-2)	SUBTOTAL	\$0 (B)
School Choice Aid [CHOICE (N)]	0 (A-3)	LESS:	
Transportation Aid [BUD (A-4) + CH67 (I-4)]	0 (A-4)	Assessment for Debt Service on SDA funding*	\$94,138 (C)
Special Education Categorical Aid [BUD (A-2) + CH67 (I-2)]	389,996 (A-5)	SUBTOTAL ADJUSTED [Item(A) + (B) - (C)]	\$3,975,273 (D)
Security Aid [BUD (A-3) + CH67 (I-3)]	5,492 (A-6)	DEBT SERVICE FUND AID:	
Adjustment Aid [BUD (A-7) + CH67 (I-5)]	0 (A-7)	Debt Service Aid, Type 2	0 (E)
		ADDITIONAL AID PAYABLE ON BEHALF OF DISTRICT:	
SUBTOTAL	\$4,069,411 (A)	Debt Service Aid, Type 1	0 (F)
		GRAND TOTAL AID PAYABLE TO AND ON BEHALF OF DISTRICT:	
		Total Aid	\$3,975,273 (G)

* This assessment must be budgeted as Capital Outlay expenditure for Assessment for Debt Service on SDA Funding (line 76210) in FY22. It will be shown in your FY22 payment schedule as a deduction from FY22 revenue.