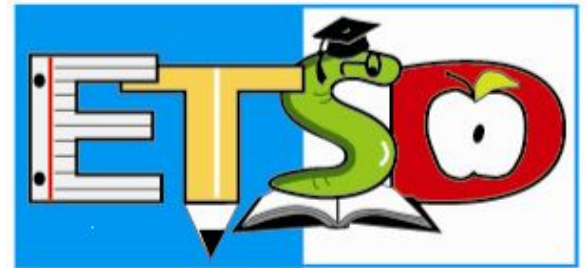


EVESHAM TOWNSHIP SCHOOL DISTRICT

2024-25 Tentative Budget Presentation



March 19, 2024

OUR DISTRICT MISSION

Our Mission

The mission of the Evesham Township School District is to promote excellence in an environment that engages students in meaningful learning experiences. In partnership with students, dedicated staff, families, and community, the district provides a strong educational foundation that will empower our students to:

- Achieve their unique potential
- Embrace self-directed, life-long learning
- Develop the skills necessary for appropriate risk-taking and responsible decision-making
- Respect themselves and others
- Problem-solve individually and collaboratively
- Become contributing members of a diverse, global society

Budget Goals

- Strive to maintain effectiveness of our educational services while costing less money
- Adjust staff positions for enrollment
- Continued focus on student achievement



Contextual Factors: Stressful Times, Locally & Nationally

- Changes for Students & Growing Up, Staff & the Profession, Parents & Parenting, Education, Community, Country, World
- COVID/Post-COVID
- Political Polarization
- Social Media/Technology changing how people think, act, feel, communicate & more
- Rising Distrust
- Disruption in Labor Market
- Inflation/Rising Costs
- State Aid Loss – 7 Years Straight

Context: How Budget Resources Compare


NJDOE Taxpayers' Guide to Education Spending: 2022-23 compared to 2018-19

Indicator	ETSD	State Average (K-8 Districts w/751+ students)	Rank in 2018-19** (of 74 K-8 districts w/751+ students)	Rank in 2022-23*** (of 71 K-8 districts w/751+ students)
Budgetary Cost per Pupil 2018-19	\$16,376	\$17,138	30	n/a
Budgetary Cost per Pupil 2022-23	\$16,692	\$19,457	n/a	12
Total Classroom Instruction 2018-19	\$9,980	\$10,402	31	n/a
Total Classroom Instruction 2022-23	\$10,070	\$11,677	n/a	13
Total Support Services 2018-19	\$2,966	\$2,786	46	n/a
Total Support Services 2022-23	\$3,203	\$3,334	n/a	35
Total Administrative Cost 2018-19	\$1,283	\$1,804	1	n/a
Total Administrative Cost 2022-23	\$1,293	\$1,964	n/a	1
Operation & Maintenance of Plant 2018-19	\$1,866	\$1,931	41	n/a
Operation & Maintenance of Plant 2022-23	\$1,830	\$2,239	n/a	21

Sources for the chart:
<https://www.nj.gov/education/guide/2023/ind.shtml>;
<https://www.nj.gov/education/guide/2019/district.shtml>

[These charts in the 12.8.23 ETSD Update](#)

Context: How Budget Resources Compare

Indicator	ETSD	State Average (K-8 Districts w/751+ students)	Rank in 2018-19** (of 74 K-8 districts w/751+ students)	Rank in 2022-23*** (of 71 K-8 districts w/751+ students)
Extracurricular Cost 2018-19	\$122	\$139	36	n/a
Extracurricular Cost 2022-23	\$147	\$162	n/a	39
Student/Teacher Ratio* 2018-19	12.7	10.6	7	n/a
Student/Teacher Ratio* 2022-23	13.3	10.3	n/a	3 
Student/Support Service Ratio 2018-19	64.3	67.6	46	n/a
Student/Support Service Ratio 2022-23	71.0	59.2	n/a	19
Student/Administrator Ratio 2018-19	214.3	136	1	n/a
Student/Administrator Ratio 2022-23	235.4	131.9	n/a	1
Faculty/Administrator Ratio 2018-19	20.2	14.8	4	n/a
Faculty/Administrator Ratio 2022-23	21.1	15.1	n/a	4

**Includes all certificated staff such as School Counselors, Child Study Team, Nurses, etc.*

***The K-8 Districts (enrollment of 751+) are ranked from 1 to 74, with the number 1 representing the lowest per pupil cost amounts or highest ratio of students per administrator.*

****The K-8 Districts (enrollment of 751+) are ranked from 1 to 71, with the number 1 representing the lowest per pupil cost amounts or highest ratio of students per administrator.*

If we had an average budget for our size, ...we'd have 150+ more teaching positions

**In 2022-23—BEFORE THE FORCED CUTS THIS YEAR AND NEXT YEAR—
our district budgetary cost per pupil was \$16,692 per student, \$2,765 less than the
state average of \$19,457 per student.**

\$2,765 less per student x 4,524 ETSD students = \$12,508,860 missing from our budget

**If our budget were average...we'd have
over 150 more teaching positions!**

[\$80,000 per year (salary + benefits) = 1 teaching position]

**19 more teachers per school = lower class sizes for every grade,
more reading/math support, more counselors, more, more, more.**

We would spend this time talking about all the GREAT things we could do.

School Budgeting 101

- We must produce a balanced budget
- Begins with estimating expenditures
- Then, projecting revenue
- $\text{Expenditures} > \text{Revenues} = \text{Budgetary Deficit}$
- Timeline - Budget timeline is 12 months, preparing a new budget begins in the fall of each year and concludes at the public hearing.

Revenues

Total Revenues:
\$86,899,966

Revenue Sources

Reserve W/D

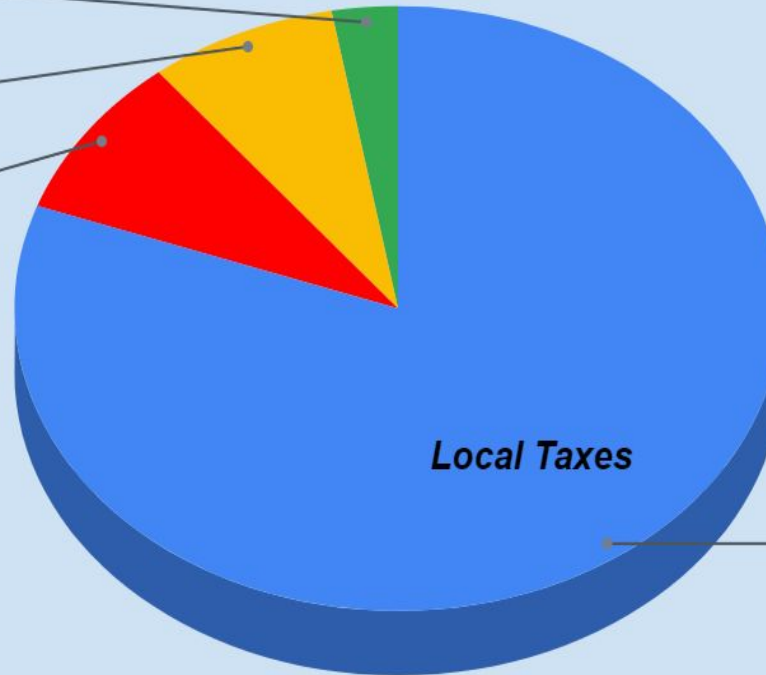
2.8%

Other Sources

8.0%

State Funding

8.8%



Local Taxes

Local Taxes
80.5%

Expenditures

Total Expenditures:
\$86,899,966

Expenditures

All Other Costs

7.4%

Curriculum & Tech

1.6%

Operations

3.2%

Transportation

4.3%

Special Education

6.2%

Liability Insurances

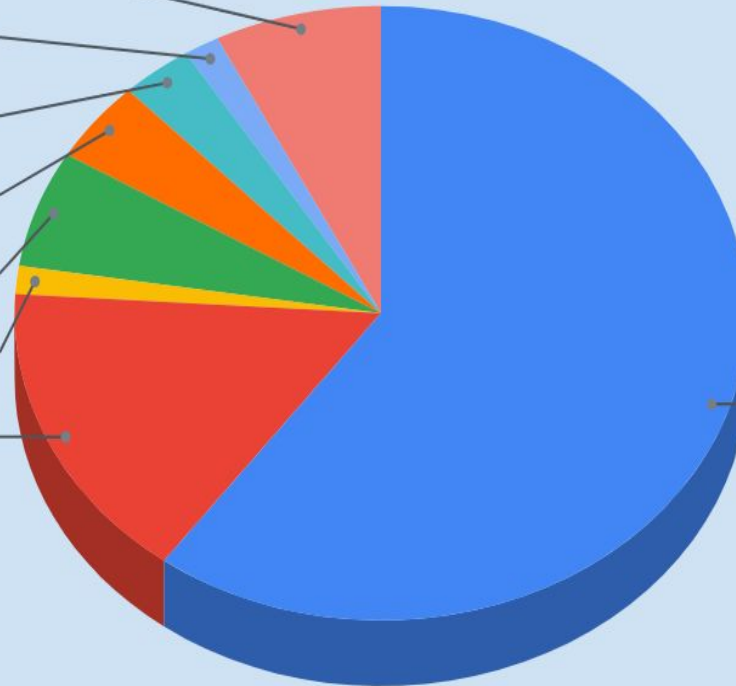
1.5%

Benefits

15.9%

Salaries

60.1%

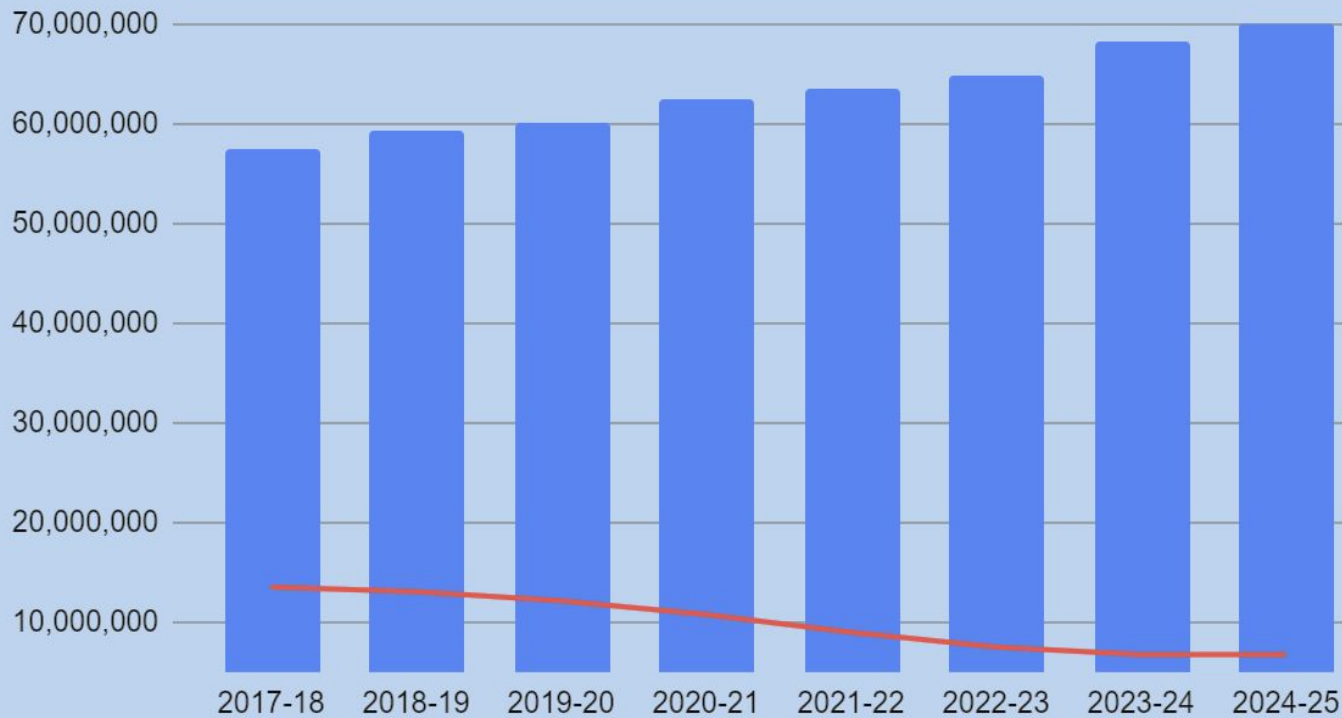


	State Funding	Reduction	% Reduction
March 2018	\$13,903,697	-	-
FY19	\$13,088,470	(\$815,227)	5.9%
FY20	\$12,163,632	(\$924,838)	7.1%
FY21	\$10,772,973	(\$1,390,659)	11.4%
FY22	\$9,009,295	(\$1,763,678)	16.4%
FY23	\$7,510,686	(\$1,498,609)	16.6%
FY24	\$6,773,130 \$7,259,917	(\$737,556) *One-time Stabilization Aid (\$250,769)	3.3%
FY25	\$6,754,617	(\$18,513) (\$505,300)	0.27% 7.0%
Total State Funding Reduction:		(\$7,141,080)	68%

Shifting the Burden

Revenue Trends

— State Aid ■ Tax Levy



State Aid as a % of Levy

FY18 - 23.51%

FY25 - 9.65%

Tax Levy Impact										
	Property		Proposed	Actual				2022	2023	Increase
	Assessed		2024-25	2023-24				NVT	NVT	(Decrease) in
	Values		Tax	Tax		Increase				Ratables
	100,000.00		\$1,322.14	\$1,288.09		\$34.05		\$ 5,297,081,668	\$ 5,291,683,807	-5,397,861
	200,000.00		\$2,644.28	\$2,576.18		\$68.10				
	300,000.00		\$3,966.42	\$3,864.26		\$102.16		Amount Raised in Taxes		Increase in \$
								2022-24 SY	2024-25 SY	
								\$ 68,231,071	\$ 69,963,484	1,732,413
Average	272,563.00		\$3,603.67	\$3,510.85		\$92.81				
	400,000.00		\$5,288.56	\$5,152.35		\$136.21				
	500,000.00		\$6,610.70	\$6,440.44		\$170.26				
	600,000.00		\$7,932.84	\$7,728.53		\$204.31				
			Tax Rates	Change						
2024-25 Proposed			1.322							
				0.0341						
2023-24			1.288							
Sources:										
Burlington County Abstract of Ratables 2022										
Burlington County Abstract of Ratables 2023										
NJ Division of Taxation - 2023 Average Residential Assessment Report										

Tax Levy Revenue Lost Since 2011 = \$2,974,162

Available Banked Cap generated in	Cap Used / Expired
2011-12: \$1,625,982	Used in 2011-12: - - -
2012-13: \$693,573	Used in 2012-13: - - -
2013-14: \$368,638	Used in 2013-14: - - -
2014-15: \$451,102	Expired in 2014-15: \$1,625,982
2015-16: \$9,703	Expired in 2015-16: \$693,573
2016-17: - - -	Expired in 2016-17: \$368,638
2017-18: \$443,741	Used in 2016-17: \$174,836
2018-19: \$74,848	Expired in 2017-18: \$276,266
2019-20: \$348,706	Expired in 2018-19: \$9,703
2020-21: - - -	Used in 2019-20: - - -
2021-22: - - -	Used in 2020-21: \$867,295
2022-23: - - -	Used in 2021-22: - - -
2023-24: - - -	Used in 2022-23: - - -
	Used in 2023-24: - - -
	Available for 2024-25: - - -

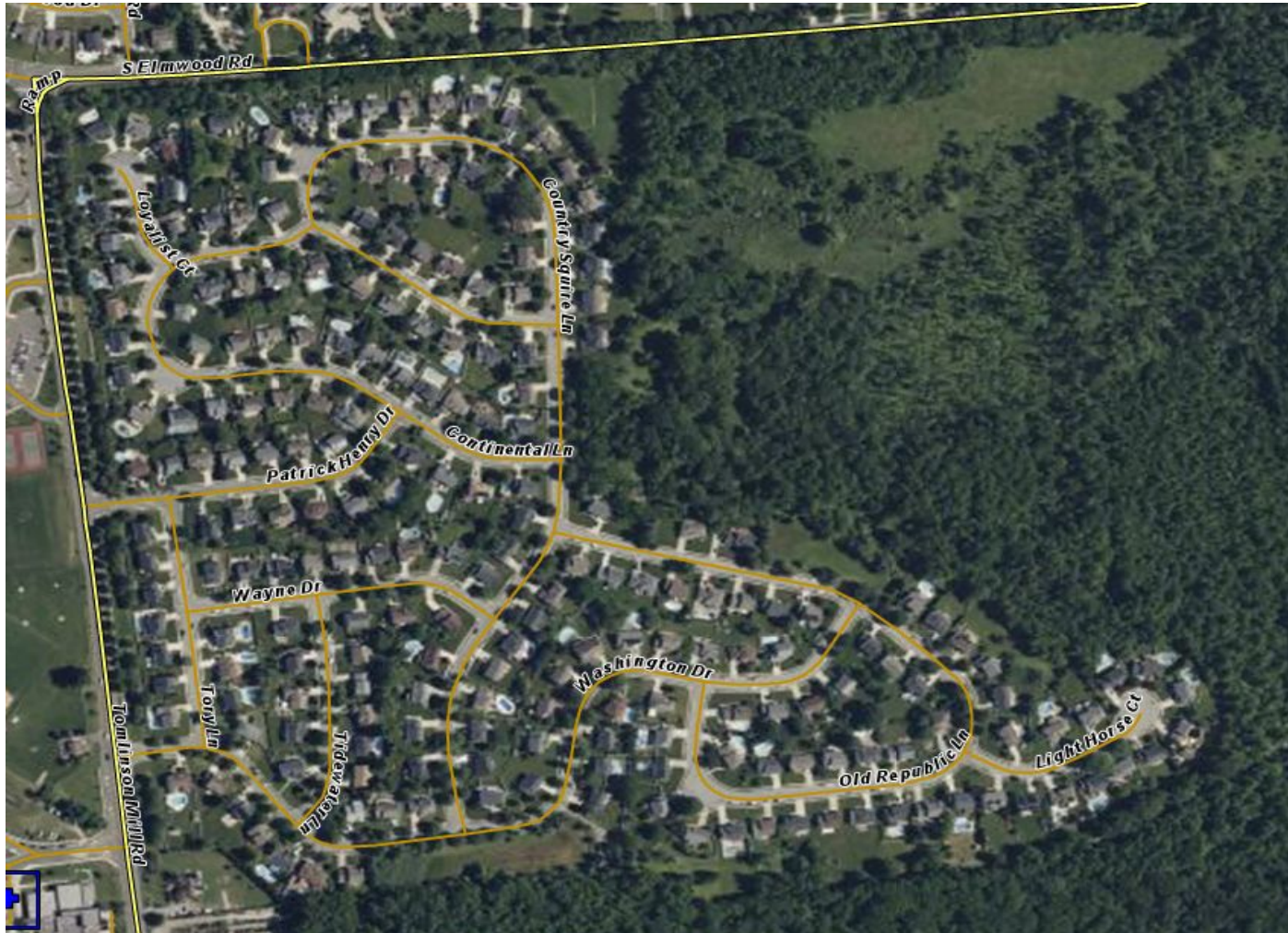
Non-Staffing Savings

Description	Revenue Amount
2 Bus Routes Eliminated. More Walking. Also due to bus driver shortage. 3rd straight year of more walking.	\$60,000
Activity Fee Increase: MS – \$195 per year (from \$190) ES – \$125 per year (from \$120)	\$10,000



New Walking Zone: Marlton Middle School

Briarwood: Continental Ln, Country Squire Ln, Light Horse Ct, Loyalist Ct, Old Republic Ln, Tidewater Ln, Troy Ln, Washington Dr, Patrick Henry Dr, Wayne Dr,
Total Middle School Students: 33 (1 Bus Route)



New Walking Zone(s): Under Discussion

**Possibly MES: Briarwood
43 students, 1 bus route**

Projected Certificated Staff Reductions - Salaries & Benefits

Description (implications of all changes to be discussed further within schools)	Reduction Amount	Fewer Positions	Retire/ Vacant (on 3.19.24)
<ul style="list-style-type: none"> MS G7/G8: 6th class instead of team time MS Family Consumer Science (FCS) program eliminated MS G7/G8 small group music lessons reduced Tier 3 program restructured (via ES teachers) ES class size increased by 1 in G4 (26) & G5 (27) ES Spanish restructured MMS G6 (not DMS G6) using “9 Model” piloted by DMS G6 in 2023-24 ES Related Arts positional reduction 	<ul style="list-style-type: none"> \$700,000 \$215,000 \$80,000 \$80,000 \$160,000 \$110,000 \$0 \$200,000 	<ul style="list-style-type: none"> 8 2 1 1 2 1 0 3 	<ul style="list-style-type: none"> 0 0 0 0 1 1 n/a 2
TOTAL	\$1,545,000	18	??

Why is our district cutting over \$1.6 million in staffing with losing “only” \$505,300 in state aid next year?

- **A district can only increase the local tax levy by 2% per year.**
- **The cost of operating a district increases more than 2% each year.**
- **Increasing more than 2% per year:**
 - **Salaries & Benefits**
 - **Hiring Costs (demand regionally > supply)**
 - **Transportation**
 - **Special Education**
 - **Inflation (e.g. cost of materials)**
 - **Outside providers**

For 2025-26, by extension–

- **If 2025-26 state aid is flat, and the cost of operating increases next year like this year, then our district would have to cut \$1.1 million to balance the 25-26 budget**
- **Needs to be kept in mind throughout**

ETSD Grade Progression Compared to County

- **ETSD = only district with 2 middle schools**
- **ETSD = only district where all students of a grade first combine in 9th grade**
- **Every other district = all students of a grade combine before 9th grade**

ETSD Grade Progression

Current:

6 ES to 2 MS (4 Halls) (G6-8) to HS

Starting 2024-25:

6 ES to 2 MS (4 Halls G6, Modified Halls G7-8) to HS

****ETSD STILL ONLY DISTRICT IN COUNTY WITH
STUDENTS IN SMALLER PONDS BEFORE HS****

ES / MS Class Size Comparison

- Budget Cuts have increased ES Class Size each year for past 4 years.
- Our district has delayed modifying halls as long as possible, to where some ES class sizes are higher than some MS class sizes.
- MS efficiencies only possible by modifying halls.

ETSD General Education Class Size Averages by Grade on 3.18.24

G5	23	G8	25
G4	24	G7	23
G3	23	G6	22
G2	21		
G1	19		
K	21		



MS G7/G8 Budgetary Implications

- **Saves \$700,000 – Largest Single Savings Step in 7 Years of State Aid Loss**

Where does the savings come from?

- **Current: 10 core content teachers per grade per school teach 5 classes each = 50 total classes**
- **Next year: 8 core content teachers per grade per school teach 6 classes each = 48 total classes**

MS G7/G8: Change for Teacher Day

- **G7 & G8 Core Content Teachers (Reading, Writing, Math, Science, Social Studies) will teach a 6th Class in place of 3 Team Time periods, 1 Independent Study period & 1 Duty period per week**
- **General Guidelines: G7 & G8 Core Content teachers will split the grades & teach 6 classes each**
- **Note: Most ETSD Teachers Have Been Teaching 6 Classes, or the Equivalent, or More, For Years (Elementary Teachers, MS Related Arts Teachers, Some MS Special Education teachers)**
- **Staff discussions by school about alternative approaches to doing things differently**
 - **Ex: I&RS & IEP meetings will likely take place as they do in ES. This will be talked out at the building level.**

MS G7/G8: Change for Student Day

- **Physical Education/Health/Tech class 5 days a week instead of 4 (no more 1 period per week of Independent Study)**
- **Walking Out of Their Hall for Some Core Content Classes (they already leave their hall for Related Arts, PE, Lunch, Special Education, More)**
- **Being in Class with Students from Both Halls (renewing friendships, making new friendships, increasing connections before HS)**
- **What is NOT changing = Daily Student Schedule (same as this year)
1 period of Reading, 1 period of Writing, 1 period of Social Studies,
1 period of Science, 1 period of Math, 1 period of Related Arts,
1 period of Physical Education/Health/Tech, 1 period of Lunch,
all the same length (49 minutes a day)**

Tried Different Way (DMS G6 this year) ... It Works, But Doesn't Save Enough \$ – Next year: MMS Grade 6

1 house w/4 sections, 1 house w/5 sections =

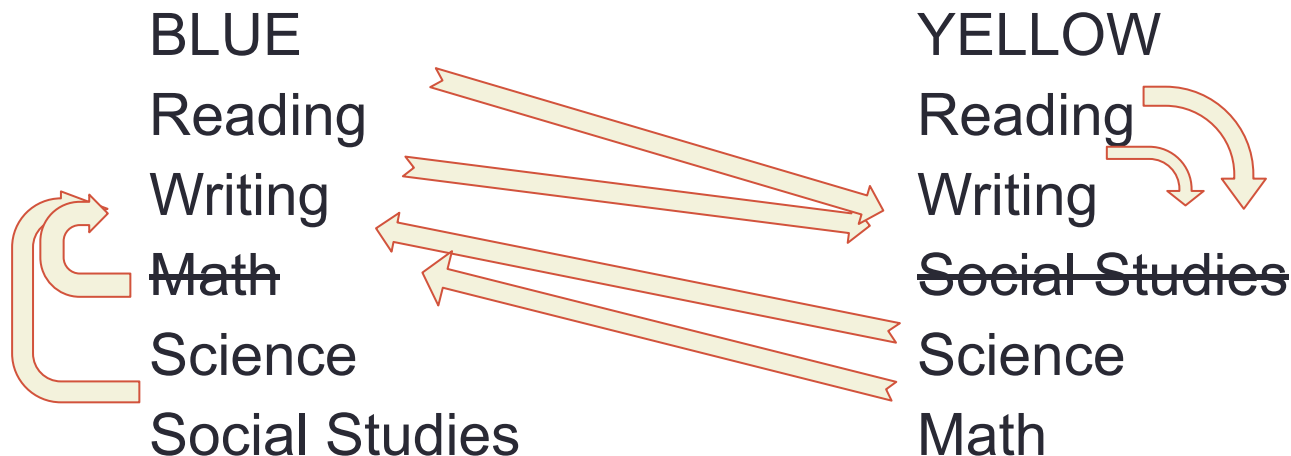
9 sections total = avg. class size 25.4

[10 sections = avg. class size 22.9]

Each teacher picks up a section, based on certifications, staffing assignments, and conversation

SAMPLE SCENARIO TO ILLUSTRATE

(either but not both positions eliminated)



MS (Projected) Enrollment

2023-24	G6	G7	G8
DMS	223	237	240
MMS	252	255	272



GRADE 6	2024-25	2025-26	2026-27
DMS	255	237	217
MMS	229	260	244

MS Changes Continued

- **MS Family Consumer Science Eliminated**
 - Example this year at MMS: Library for G6, Addl Music Electives for G7/G8
- **G7/G8 Small Group Music Lessons Reduced**
 - Music Opportunities Start Earlier in ETSD than in Many Other Districts
 - G3: Orchestra, G4: Band
 - Families Whose Kids Stay with Music Beyond MS Have to Make Decisions about Private Lessons Regardless (no small group lessons in HS)
 - Implications To Be Discussed Further Within Music Department

Tier 3 Restructured

- **ES: Dedicated Tier 3 Teaching Position Eliminated**
 - Classroom Teachers Will Differentiate for Tier 3 Programming
 - Related Arts Teachers (As Able) Will Also Meet Independently w/Students in Tier 3
- **MS: Tier 3 Teaching Position Will Remain for 2024-25**
 - Tier 3 Teacher Will Meet Independently w/Students in Tier 3
 - Tier 3 Teacher as a resource for project-based learning support
 - G8 has HS-equivalent courses: Geometry HON, Algebra 1 HON, Spanish 1
- **Why Keep In MS instead of ES?**
 - Greater overall workload increase for MS in 24-25

ES Changes Continued

- **ES Class Size Increased by 1 in G4 (26) & G5 (27)**
 - 2024-25: K = 20, G1 = 23, G2 = 24, G3 = 25, G4 = 26, G5 = 27
 - 2023-24: K = 20, G1 = 23, G2 = 24, G3 = 25, G4 = 25, G5 = 26
 - **ESPECIALLY PAINFUL**
- **ES Spanish Restructured**
 - Decrease from 4 to 3 ES Spanish teachers
 - Possible scenario: K, G1, G2 receive same # of Spanish minutes, 50% are Spanish certified new instruction; 50% are enrichment/reinforcement via classroom teachers
 - To be discussed further within the department
- **ES Related Arts: Increasing Related Arts Rotation**

Projected Non-Certificated Staff Reductions - Salaries & Benefits

Description	Reduction Amount	Fewer Positions	Retire/ Vacant (on 3.19.24)
<ul style="list-style-type: none"> Support positions 	<ul style="list-style-type: none"> \$120,000 	2	2
<ul style="list-style-type: none"> 2 MS Teaching Assistant positions 	<ul style="list-style-type: none"> \$0 (federal funds ending) 	2	0
<ul style="list-style-type: none"> 2 MS Teaching Assistant positions 	<ul style="list-style-type: none"> -\$70,000 	n/a (+2)	n/a
<ul style="list-style-type: none"> ES Teaching Assistant positions 	<ul style="list-style-type: none"> \$70,000 	2	1
TOTAL	\$120,000	6	3

Other Steps Taken/Being Taken

- **Reducing Departmental Spending the past 4 years**
- **Grants:** Our district is always looking for grant opportunities and goes after any we are eligible for and would help us (e.g. High Impact Tutoring Grant, Capital and Emergent Needs Grant)
- **School Resource Officer Shared Services Agreement w/Township (thru 2024-25)**
- **Improving Trans. Dept. to Recruit/Retain Drivers & Outsource Fewer Routes**
 - Our district has to outsource about two thirds of our bus routes and continually explores busing efficiencies including as related to school start times.
 - 2023-24: To Recruit and Retain Drivers, all Drivers now Earning Benefits + Sidebar for Increased Hourly Wages
 - \$ Saved at this Point is More \$ to Increase Staffing (since just about the only budget cuts left at this point are staffing cuts)
- **Advocacy with State Elected Officials**
 - Ex: Superintendent testifying March 26 before Senate Budget Committee
 - [ETSD Update 3.1.24](#) & [ETSD Update 3.13.24](#) share ways to help with our budget challenges
- **School Bus Advertising** (total revenue = about \$4,000)
- **Facility Use Fee Increases**

Other Steps Explored/Being Explored

- **Grants:** Our district is always looking for grant opportunities and goes after any we are eligible for and would help us (recently: High Impact Tutoring Grant, Capital and Emergent Needs Grant)
- **Exploring Property Sale:** Our district is currently seeking updated appraisals for our two properties (Country Farms and Hanover Rd.) we have been trying to sell as open space for the past 3 years.
- **Solar Panels & Additional Cell Tower** (explored feasibility: not recommended at this time)
- **Health Benefits Reimbursement:** We surveyed staff voluntarily to see if more staff eligible for health benefits would be willing to opt out of health benefits if the opt-out reimbursement was higher. The results showed it would cost our district more to change.
- **Subscription Busing:** This idea met with strong negative reception when explored for our 2021-22 Budget.

Follow Up to Ideas Suggested Re: Busing

Our district appreciates and adds all ideas into ongoing considerations.

- **Suggested: “Cut Courtesy Busing/All Courtesy Busing”**
 - Response: Our district has been increasing walking zones safely and strategically for the past 3 years. This requires work with our Township, including the Township Engineer and Police Department. It is gradual and careful work.
- **Suggested: “Cut Late Buses”**
 - Response: It would cost our district more to cut late buses. Running late buses keeps our drivers eligible for health benefits (30+ hours per week). If our drivers lose health benefits, we will lose drivers and have to outsource more routes for more \$. Also cutting late buses would create inequity, predicating student participation on families’ varying resources.

Follow Up to Ideas Suggested Re: School Lunches

Our district appreciates and adds all ideas into ongoing considerations.

- **Suggested: “Increase the Cost of Student Lunch”**
 - Response: Increasing the Cost of Student Lunch would decrease the number of students purchasing lunch. Fewer students would eat, and eat well. This would affect our vulnerable students whose families just miss the cut off for Free/Reduced Lunch.
- **Suggested: “Cut the size of lunches to reduce waste and save money”**
 - Response: Lunch size cannot be reduced. Size, portions, and components are based on federal and state requirements.



Follow Up to Ideas Suggested Re: Properties

Our district appreciates and adds all ideas into ongoing considerations.

Note: One-time property sale revenue does not solve annual budget shortfalls.

- **Suggested: “Sell The Country Farms and Hanover Rd. (Cambridge) Properties”**
 - Response: Our district has worked for over 3 years to sell these properties for a fair price to our Township, and welcomes any further discussion toward this goal. Our district is currently seeking updated appraisals.
- **Suggested: “Sell the Admin Building (25 S. Maple Ave)”**
 - Response: Moving = costs due to the building’s uses. Not enough space in other district buildings. Former TBA space not big enough & has more value for Preschool.

Follow Up to Ideas Suggested Re: Extracurriculars

Our district appreciates and adds all ideas into ongoing considerations.

- **Suggested: “Eliminate After School Activities”**
 - Response: The savings would not be worth the loss to students. To eliminate all extracurriculars (ES & MS) would save about \$330,000 total. Activity fee revenue covers about 45% of all extracurricular costs. Our district is exploring ways to possibly reduce this gap, so the activity fee would cover a higher % of total extracurricular costs. This work takes care.
- **Suggested: “Increase Activity Fee A Lot More”**
 - Response: Increasing the Fee too much especially at one time would decrease the number of students participating in extracurriculars, hurting total revenue. Fewer students participating means fewer students engaged in positive, safe activities with peers after school.

Follow Up to Ideas Suggested Re: Administrative Reductions

Our district appreciates and adds all ideas into ongoing considerations.

- **Suggested: “Cut Administrators and/or Administrator Salaries”**
 - Response: Our district already spends the least administrative costs per student (#1 ranking in NJDOE Taxpayer Guide to Education Spending) and has the most students per administrator compared to all 71 K-8 districts of 751+ students or more in NJ. Slides 5 and 6 provide more info.
- **Suggested: “Cut Dr. Smith as Superintendent”**
 - Response: His salary is less than those of similarly or even smaller sized districts (he also donated his salary increase to the district three years ago). While quality might increase, our district would pay more. And the next person would make the same budget recommendations.

Follow Up to Ideas Suggested Re: Academics

Our district appreciates and adds all ideas into ongoing considerations.

- **Suggested: “Pay MS Teachers to Teach a 6th Class during their Prep Instead of Replacing Team Time with a 6th Class”**
 - Response: This approach would cost the district \$ instead of saving \$. Also, building a yearly schedule based on teachers volunteering would introduce variables preventing a reliable and timely schedule to be built.
- **Suggested: “Cut technology classes from elementary school”**
 - Response: Districts are required to meet State Standard 8, Computer Science and Design Thinking, by the end of grade 2 and grade 5. These standards are taught in elementary technology classes. Technology classes are among the related arts areas needed to cover teachers’ contractual prep time.

Follow Up from Last BOE Meeting

Our district appreciates and adds all ideas into ongoing considerations.

- **Claim: “Lack of Transparency”**
 - Response: A district provides information based on state budget timelines and prudent planning, not prematurely. Exploring options internally, before sharing publicly, is sound process, but increases risk of rumors, per human nature. ETSD gives two public budget presentations, double the # NJ requires, and conducts 8 budget meetings with staff, one per school, prior to the public presentations. The “Suggestion Box” lid was tossed aside long ago, Fall 2020, when ending paraprofessional benefits was a public topic.
- **Claim: “District promised not to make certain changes if FDK ballot question passed”**
 - Response: Districts do not make budgetary promises, especially S2 districts. At no point did our district say certain changes would be forever avoided if FDK passed. Our district very much said certain changes might be used for FDK if the ballot question didn’t pass. Ballot question = additional money for something **not** in regular budget. Ballot questions are separate from, and do not solve, regular budget challenges.

“Suggestion Box” lid tossed aside in Fall 2020

- **Any ideas, steps, possibilities not addressed in this presentation, please share and we will gladly consider them and follow up**
- **Any ideas not available for this year’s budget can carry over as considerations for next year**
- **If 2025-26 state aid is flat, and the cost to operate our district increases next year like this year, then our district would have to find ways to cut \$1.1 million to balance the 2025-26 budget by this time next year**

Questions from Board?



Making the world a better place,
one student at a time

