

Piscataway Board of Education Fiscal Year 2015 Operating Budget



Public Hearing May 1, 2014

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Piscataway Township Schools Budget 2014-2015

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Message from the Superintendent

To the Piscataway School Community,

April 2014

While serving as your Interim Superintendent, I interviewed for the permanent position and described what I called “initiative fatigue.” The district had restructured our middle and high schools, adopted new mathematics and language arts series, and experienced heightened demands in data analysis, all of which had challenged principals and teachers to conduct business in a different way. I suggested to the Board that, with the State’s adoption of the national Common Core Standards and the eventual move to the PARCC standardized tests, that Piscataway let the dust settle and help people get comfortable with the initiatives already underway, and more importantly, give these initiatives sufficient time to prove their effectiveness.

Unfortunately, the State of New Jersey didn’t get my memo. In addition to Common Core and PARCC, along came ACHIEVENJ, the new teacher and principal performance appraisal systems that mandated student achievement be part of a performance rating system, that the district choose a state-approved evaluation framework, that Student Growth Percentiles (SGP) and Student Growth Objectives (SGO) be developed for every teacher, and that principals and supervisors conduct almost double the number of observations of teachers who themselves had experienced much transition in curriculum, instruction, and assessment.

Without passing judgment on the efficacy of any of these educational reforms (frankly some of them are intelligent), that’s a lot of change for an organization to absorb in a year or two.

I am proud to say our district team is meeting these onerous challenges with professionalism and commitment, but know that the past year has put an enormous strain on our resources – human and financial. The additional costs associated with the Danielson and McRel consultants, professional development, and technology equipment and software have all taxed our operating budget that, as you know, is limited to a two percent increase in the tax levy. Moreover, there are hidden costs – the thousands of hours that all staff spent on committees, in pre- and post-conferences, and in piloting teacher evaluation and PARCC testing systems. Hours that either lengthened their workdays or moved something else to the back burner.

Additionally, there appears to be no shortage of unfunded state mandates that districts are asked to pay for – a year after implementation of the HIB (harassment, intimidation and bullying) law – we can anticipate increases in AED training and equipment, district accommodations for students with IEPs in our athletic programs, and rising costs for out of district special education placements that lack the same state oversight as public school finances. While some of

these mandates are laudatory efforts, they are difficult to fund without an added source of revenue.

The 2014-15 budget is the Administration's best expression of our educational priorities balanced against the economic realities of our community. As the Board is aware, Piscataway receives just 26 percent of our state aid entitlement or \$15.6 million. Local taxpayers support 80 percent of our operating budget, a disproportionate share compared to many neighboring communities. Despite ranking fifth in the number of students on free and reduced lunch in Middlesex County, Piscataway ranks 16th in state aid per student. And, regardless of a district's affluence or share of adequacy, all school districts received the same nominal increase in state aid this year. Piscataway received \$73,450 towards the purchase of technology for the PARCC assessments, and \$73,450 for pupil growth aid. Technology purchases associated with PARCC alone are estimated to cost over \$1 million.

Education is a field dominated by human resources; over 78 percent of our operating budget supports salaries and benefits. About two thirds of our personnel budget supports direct instruction; with the rest supporting counselors, nurses, secretaries, principals, support staff and administrative personnel.

Other major expenditures that our school district incurs are transportation and special education, both areas governed by state and federal statute.

As you review this budget proposal, you realize that we maintain all current educational and extracurricular programs. We will continue to offer an array of high school courses that meet the interests and goals of students, including 19 Advanced Placement and 15 Honors courses. We continue our STEM initiatives at the middle and high schools, our academic support specialists for struggling students, our full-day Kindergarten, our Saturday and Summer Academies, and our student and family support programs offered by our school behaviorists, counselors, and the Haven.

We have budgeted for two new courses for students seeking a pre-med tract in high school, an additional class at the middle school level for students with learning disabilities, and an additional elementary teacher to maintain K-3 class sizes at 25.

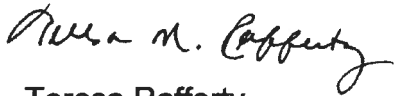
Because in prior years the Board of Education kept its annual increase in the tax levy under two percent, the district has the option of using a "banked cap" this year, or exceeding the two percent increase in the tax levy by \$509,138, or 0.62 percent. The proposed budget assumes the use of this banked cap; if the Board of Education chooses not to use it, we lose it and the Administration will cut the proposed spending plan by that same amount. The 2014-15 proposed budget represents an estimated increase of \$92.94 on the average home assessed at \$276,040.31.

The future of school funding remains unpredictable. State aid is dependent on state revenue, which has not met state projections. Moreover, once the 2016 Presidential election is over, agendas in Trenton may shift. Special education costs are expected to increase and extraordinary aid may decrease. If our revenues don't keep pace with our expenses, our ability to fund capital reserve and use fund balance in the following year's budget is in jeopardy. And the wild card is the township's approval of new housing.

What I do know is that the future of public education is dependent on the voices and involvement of an active, committed citizenry who believe that high-quality schools should be accessible to all children, wherever they live. An education that prepares students to live and work in a diverse, global society is the legacy we want to give our children. This budget supports this goal while remaining fiscally prudent.

I anticipate your support for the community of Piscataway.

Sincerely,

A handwritten signature in cursive script, reading "Teresa M. Rafferty".

Teresa Rafferty
Superintendent of Schools

Introduction

The Township of Piscataway is today a suburban-industrial community of approximately 56,000 people. Covering a 19 square mile expanse between the Raritan River and the Watchung Mountains in Central New Jersey, within 35 miles of New York City, Piscataway has been an organized community since 1666.

Interstate Highway 287, with five interchanges in Piscataway, provides direct connection with the New Jersey Turnpike, Garden State Parkway, Route US-22, Route US-1 and Route I-78 all nearby. Bus passenger service to New York City is provided by Suburban Bus Company and New Jersey Transit. Rail passenger service is provided by Conrail-Amtrak, New Jersey Transit and Central Railroad of New Jersey, all within a few miles of the Township. Local industry is serviced by the Reading Railroad and Conrail. Newark Liberty International Airport is less than 25 miles away.

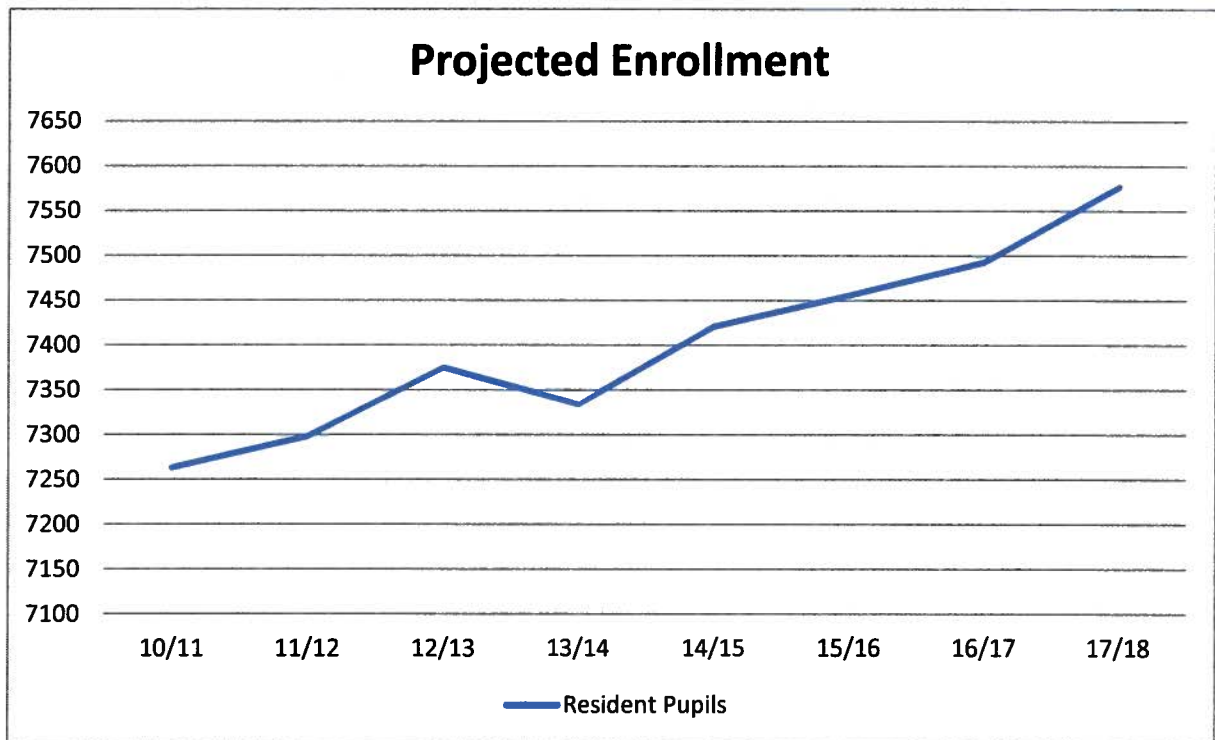
Education:

The District provides a full range of educational services appropriate to grade levels PK through 12. These include academic and career programs as well as special education for students with disabilities. The Township and School District are coterminous. The School District is an independent legal entity operating under Title 18A, Education of the New Jersey Statutes. The schools are organized on a preschool learning center, K-3, 4-5, 6-8 and 9-12 system and include a high school built in 1957, with additions in 1965, 1973 and 2007. The three middle schools, six elementary schools and two early learning centers all operate on a full-day schedule including Kindergarten.

Piscataway High School recently received an "A" and was ranked "above average to excellent" in a recent issue of *Inside Jersey Magazine*, a publication of the Star Ledger. The article, entitled "New Jersey's Top Performing Public High Schools," rated schools throughout the state based on academic achievement and test score growth over a four-year period. Piscataway High School was one of only nine schools out of twenty-seven in Middlesex County to be given an "A" rating.

Enrollment

An enrollment study completed in the fall of 2013 showed the realities of new development in the township. Enrollment grew from 7,164 students in 08/09 to 7,334 in 13/14. Based on ongoing development of condominiums and apartment complexes enrollment is expected to continue to grow up to an estimated 7,796 students by the 18/19 school year. Sporadic enrollment based on occupancy of these developments creates pressures on planning for class sizes and transportation needs.

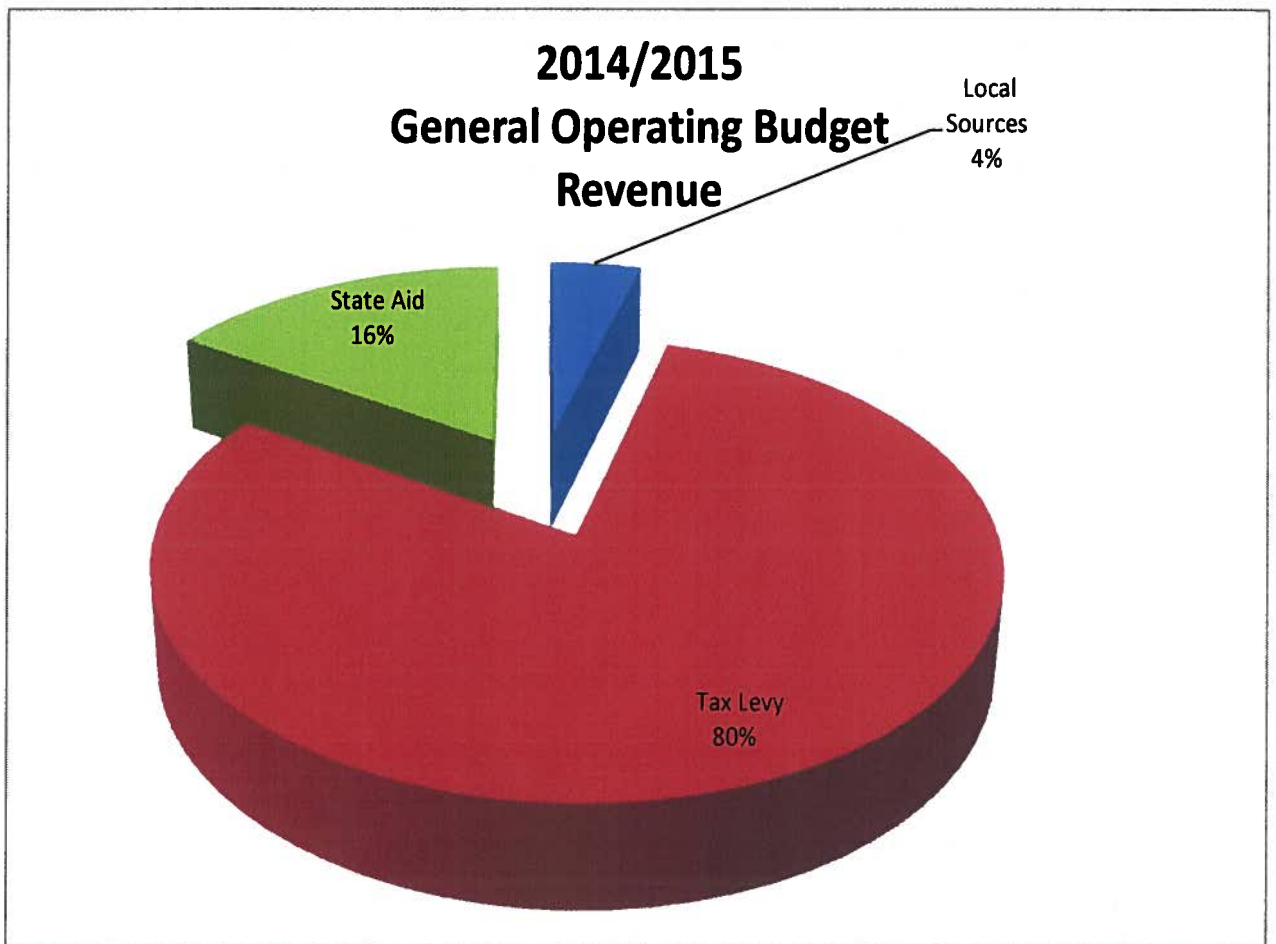


Revenue Plan Summary

	2013-2014 Budget	2014-2015 Proposed	Change
General Fund			
Local Sources			
Transportation Fees	\$ 300,000	\$ 300,000	0.00%
Tuition and Interest Earnings	475,000	475,000	0.00%
Other miscellaneous revenues	616,708	608,480	-1.33%
Surplus - Tax Relief	2,850,000	3,000,000	5.26%
	<u>\$ 4,241,708</u>	<u>\$ 4,383,480</u>	<u>3.34%</u>
 Tax Levy	 \$ 81,648,512	 \$ 83,790,620	 2.62%
	<u>\$ 85,890,220</u>	<u>\$ 88,174,100</u>	<u>2.66%</u>
 State Aid			
Equalization Aid	\$ 9,741,772	\$ 9,741,772	0.00%
Special Education Aid	4,343,922	4,343,922	0.00%
Transportation Aid	489,054	489,054	0.00%
Security Aid	584,442	584,442	0.00%
Extraordinary Aid	850,000	845,000	-0.59%
Underadequacy Aid	403,614	403,614	0.00%
PARCC Readiness Aid	-	73,450	100.00%
Per Pupil Growth Aid	-	73,450	100.00%
Medicaid	83,292	76,323	-8.37%
	<u>\$ 16,496,096</u>	<u>\$ 16,631,027</u>	<u>0.82%</u>
TOTAL General Fund	<u><u>\$ 102,386,316</u></u>	<u><u>\$ 104,805,127</u></u>	<u><u>2.36%</u></u>
 Special Revenue Fund			
State Sources	\$ 842,200	\$ 842,200	0.00%
Federal Sources	2,529,403	1,757,800	-30.51%
TOTAL Special Revenue Fund	<u><u>\$ 3,371,603</u></u>	<u><u>\$ 2,600,000</u></u>	<u><u>-22.89%</u></u>
 Debt Service Fund			
Local Sources			
Tax Levy	\$ 3,468,813	\$ 3,541,625	2.10%
TOTAL Debt Service Fund	<u><u>\$ 3,468,813</u></u>	<u><u>\$ 3,541,625</u></u>	<u><u>2.10%</u></u>

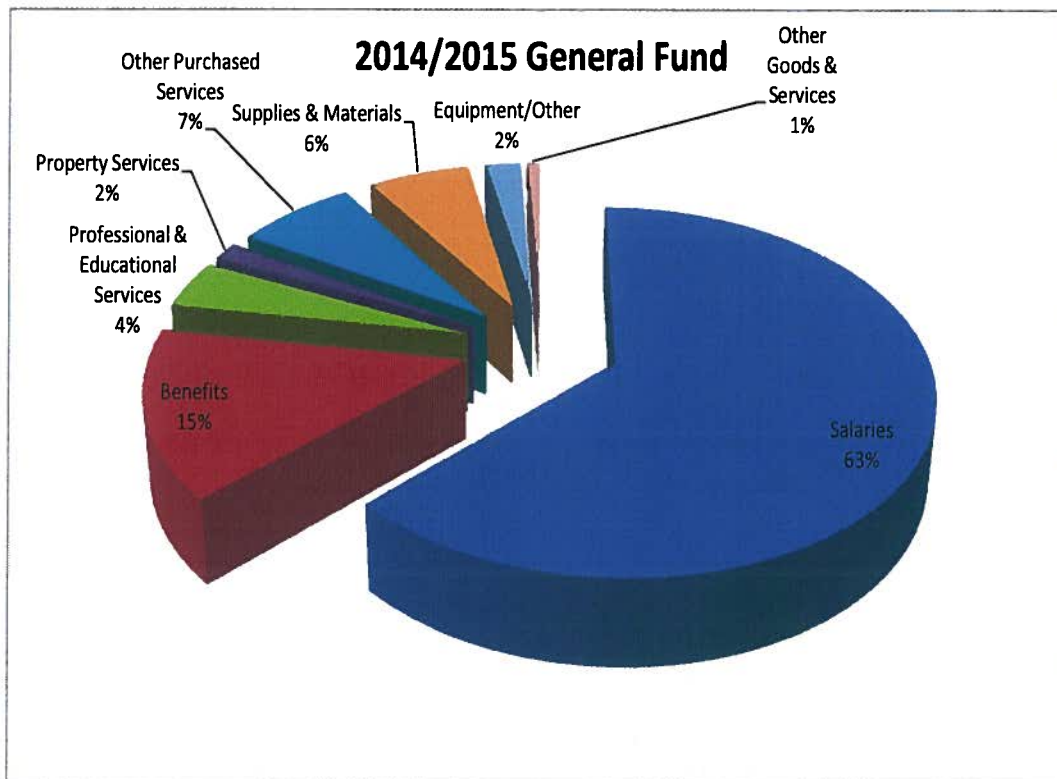
Revenue Plan (Continued)

As you can see eighty percent of our general fund revenue is the burden of local tax payers. If Piscataway was to get its fair share of state aid this burden would shift resulting in lower property taxes. In the age of nearly flat state aid any inflation must be absorbed in the tax levy.



Appropriation Plan Summary

	2013 - 2014 Budgeted	2014 - 2015 Proposed	Change
General Fund			
100 Salaries	\$ 64,680,318	\$ 65,757,643	1.67%
200 Benefits	15,286,834	15,615,393	2.15%
300 Professional & Educational Services	4,588,535	4,565,761	-0.50%
400 Property Services	1,652,906	1,665,336	0.75%
500 Other Purchased Services	7,214,319	7,625,947	5.71%
600 Supplies & Materials	6,418,284	6,479,331	0.95%
700 Equipment/Other	2,610,953	2,280,670	-12.65%
800 Other Goods & Services	851,366	815,046	-4.27%
TOTAL General Fund	\$ 103,303,515	\$ 104,805,127	1.45%
Special Revenue Fund			
100 Salaries	\$ 450,000	\$ 450,000	0.00%
Other Non-Salaries	2,050,000	2,150,000	4.88%
TOTAL Special Revenue Fund	\$ 2,500,000	\$ 2,600,000	4.00%
Debt Service Fund	\$ 3,468,813	\$ 3,541,625	2.10%
TOTAL APPROPRIATIONS	\$ 109,272,328	\$ 110,946,752	1.53%



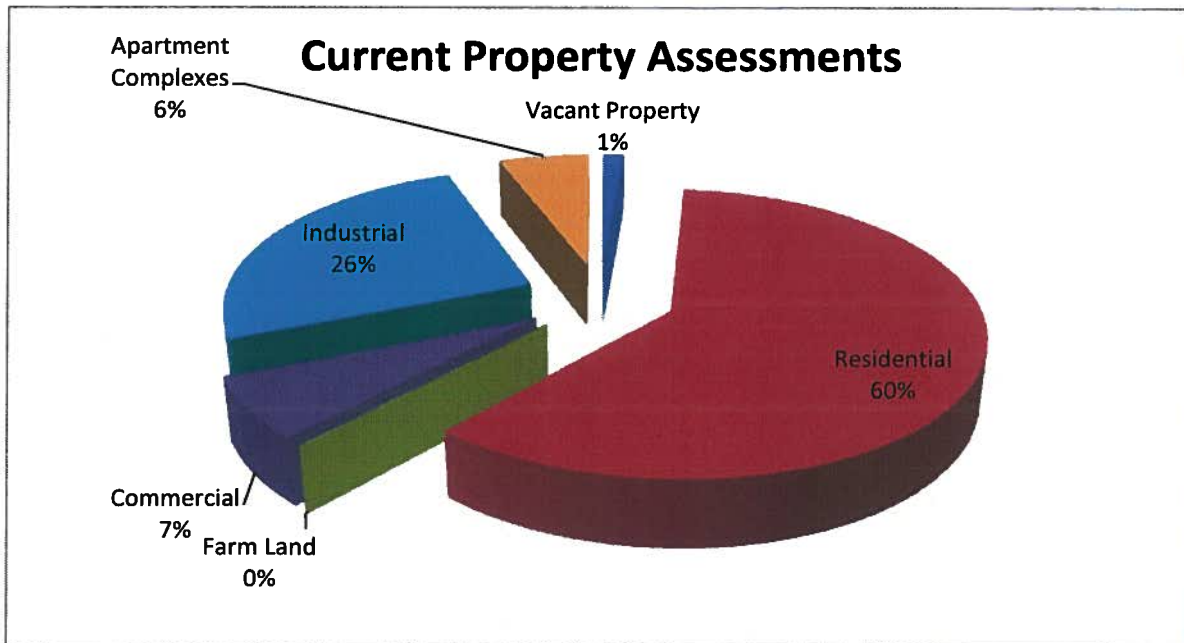
Revaluation & Tax Impact

Early in 2014 the district was notified that the township had determined the need for a revaluation of property assessments. Under NJ Title 40A which governs municipalities the township is solely responsible for assessing the value of homes and collecting taxes. The township collects taxes on behalf of the school district based on the amount the board determines the tax levy to be, but the method in which taxes are assessed or collected is exclusively the jurisdiction of the township.

Even though the assessed value of homes has increased the amount of money to be raised in school district taxes remains the same within statute (2% of prior year + banked cap), the difference is the distribution in the amount of taxes collected per homeowner which the district has no control over.

Assessed Revaluation of Property in Piscataway Township

	Revalued as of 03/06/2014	Assessment Prior to Revaluation
Vacant Property	\$ 79,560,000	\$ 32,008,000
Residential	\$ 3,695,903,700	\$ 1,477,940,450
Farm Land	\$ 3,503,800	\$ 1,590,900
Commercial	\$ 423,777,500	\$ 140,251,800
Industrial	\$ 1,577,361,100	\$ 483,830,900
Apartment Complexes	\$ 345,925,300	\$ 106,538,200
Total Ratables	\$ 6,126,031,400	\$ 2,242,160,250



Historical Tax Rate

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund School Tax Rate	3.40	3.52	3.54	3.61	3.63	1.37*
Debt Service School Tax Rate	0.14	0.14	0.12	0.16	0.15	0.06*

* - Based on the new average assessed value of \$276,040.31, average assessed value for 2009 to 2013 was \$110,000.00

Factored Tax Rate

The true tax rate is shown above to give an accurate depiction of the history of school tax rates in the township, however on the basis of total taxes it is comparing apples to oranges since the average assessed value has changed. To illustrate what the tax rate would have been last year based on revaluation we have factored the total assessed valuation to show an estimate of what the tax rate would have been. The average assessed value increased from \$110,000 to \$276,040.31 when the revaluation occurred.

Tax Rate based on Avg. Assessed Value of \$276,040.31		
	<u>2013</u>	<u>2014</u>
General Fund School Tax Rate	1.33	1.37
Debt Service School Tax Rate	0.06	0.06

The above charts show the tax rate per \$100 of assessed value. To put it simply the number of hundreds of dollars in valuation has increased, therefore decreasing the total tax rate per hundred. Based on the current spending plan the tax increase on the average assessed home is estimated to be \$92.94 based on the factored comparison. Ultimately the increase or decrease in a homeowners total school tax bill will be a function of their own assessment going up or down.

Personnel

Every year the budget process involves a detailed review of staffing. This includes enrollment projections' impact on class size, instructional programs and support services to meet the varied needs of our student population. The review of staffing and potential needs for the 2014-2015 school year included every grade level and program. The goal was to identify the staffing that would support the delivery of our educational programs within the parameters of our fiscal resources.

For the elementary grades, this year's current enrollment was projected to the next grade levels and kindergarten numbers, known-to-date, were also entered. With these in place, an assessment was then done grade-by-grade as to the impact on class size. Consideration was also given to the unexpected, last minute increase realized in past years in Kindergarten due to late registrations. The combination of this data and the recognition of the tenuous accuracy of predicting Kindergarten enrollment is the basis for the recommendation that the budget allow for one additional teacher to be used for class size reduction if necessary.

The staffing recommendation for the intermediate schools involves the revision of an existing position. With the advancement of technology as an educational resource, including such items as e-books, digital literacy is a critical component of learning. In order to address this need, the current position of media specialist would be redefined to encompass the relevant skills and responsibilities necessary. This change would have no monetary impact in the budget.

In the area of Special Education, it is recommended that staffing be increased to address growing programmatic enrollment needs. At the middle school level a self-contained class will be added at T. Schor to service the student population moving to those grade levels. This would be filled by the recommended hiring of an LLD (Language Learning Disabilities) teacher. For grades 4-8, the recommendation is to add a Special Education Content Specialist. This would provide the added support and resources necessary for classroom teachers to utilize varied strategies to meet the needs of this student population. It should also be noted that, at this time, students are still being assessed for next year's placement. The outcome may result in the need for additional staffing to service the enrollment in specific programs.

The staffing recommendation for the high school is to add the position of School Psychologist/Behaviorist. In previous budget cycles, this position has been added in our other schools with positive results. The expectation is that such a position would be equally beneficial in our high school

On the district level, this recommendation comes from the on-going assessment of the Business department. As the interim Business Administrator has reviewed

the office procedures and assignment of responsibilities, he has recommended that a position be added that would provide for budgetary oversight, systems management and monthly financials. The specific job title and corresponding job description will be developed upon approval. Additionally, with the growing technology infrastructure, the need has been identified for an additional Computer Associate.

The 2014-2015 staffing recommendations are summarized below:

Instructional Staffing Revisions for Consideration for 2014-2015 Budget

INSTRUCTIONAL POSITION	NUMBER	LOCATION	2014-2015 SALARY COST
Digital Literacy Position	1	Intermediate Schools	No additional cost; would replace media specialist position
TOTALS	1		0

Additional Instructional Staffing Considerations for 2014-2015 Budget

INSTRUCTIONAL POSITIONS	NUMBER	LOCATION	2014-2015 SALARY COST
K-3 Teacher	1	Elementary	\$49,537
LLD Teacher	1	Middle School	\$49,537
Special Education Content Specialist	1	Grades 4-8	\$57,091
School Psychologist/Behaviorist	1	High School	\$59,000
TOTALS	4		\$215,165.00

Additional Administrative/Support Staffing Considerations for 2014-2015 Budget

ADMINISTRATIVE POSITIONS	NUMBER	LOCATION	2014-2015 SALARY COST
Business Office Accountant	1	Administration building	\$70,000
Computer Associate	1	District	\$33,000
TOTAL	2		\$103,000

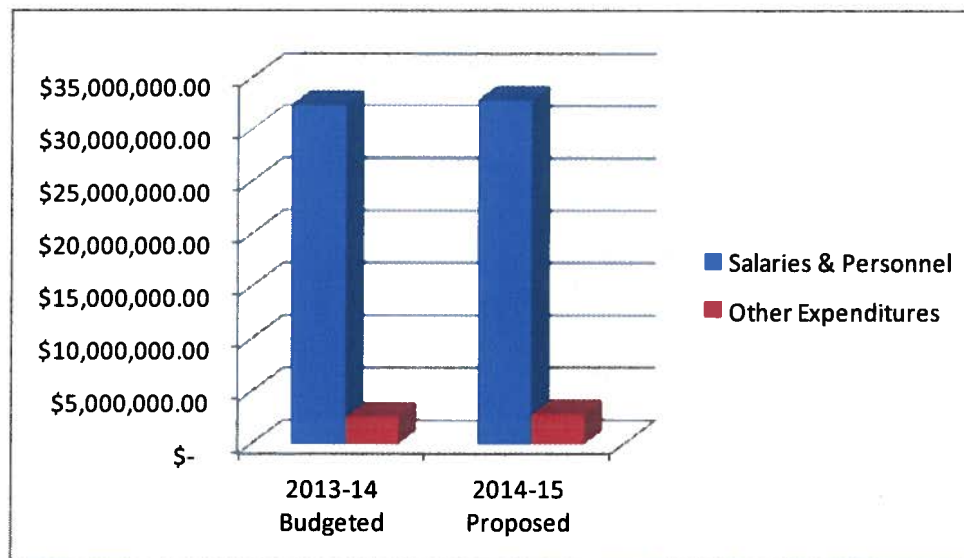
TOTAL ADDITIONAL POSITIONS = 6
ESTIMATED TOTAL COST = \$318,165.00

Regular Programs of Instruction

Regular Programs Instruction

Program: Activities that provide students in grades K-12 with learning experiences to prepare them as citizens, family members, and gainful employment. Regular program instructional costs include all direct classroom instructional costs, (i.e., teacher salaries and other compensation, aides, other instructional staff, classroom equipment and supplies, etc.).

Title	2013-14 Budgeted	2014-15 Proposed
Kindergarten - Salaries of Teachers	\$ 1,656,724.00	\$ 1,680,589.00
Grades 1-5 - Salaries of Teachers	11,264,561.00	11,480,987.00
Grades 6-8 - Salaries of Teachers	7,780,931.00	7,887,208.00
Grades 9-12 - Salaries of Teachers	10,979,517.00	11,122,824.00
Salaries of Teachers	70,000.00	70,000.00
Other Salaries for Instruction	707,667.00	676,174.00
Salaries & Personnel	\$ 32,459,400.00	\$ 32,917,782.00
Purchased Services - Home Instruction	\$ 96,730.00	\$ 96,730.00
Purchased Professional-Educational Services	978,900.00	995,900.00
Purchased Technical Services	-	45,500.00
Other Purchased Services (400-500 series)	52,145.00	58,200.00
General Supplies	1,294,314.00	1,407,870.00
Textbooks	96,258.00	62,819.00
Other Objects	149,145.00	235,258.00
Other Expenditures	\$ 2,667,492.00	\$ 2,902,277.00
TOTAL REGULAR PROGRAMS/INSTRUCTION	\$ 35,126,892.00	\$ 35,820,059.00



Math: Curriculum Design: Alignment to common core state standards (CCSS) for Accelerated Math 7; Algebra I & II; Middle Math CCSS Teacher Academy; Textbooks/Resources: Accelerated math 7, Algebra I & II, MS Intervention resources

Science: Curriculum Design (new courses): PHS Biomedical Course Map: Anatomy & Physiology for Health Careers; Dynamics of Health Care in society; Research in Molecular Biology; Equipment and textbooks for Bio-medical new courses; K-3 G/T STEM supplies and field trips; MS STEM replacement supplies; MS APD (Apple Professional Development) Science Academy

Language Arts Literacy: Curriculum Design (align to CCSS) English 1-4; MS ELA Workshop Model; Digital textbooks 6-8 Vocabulary Workshop; PHS Vocabulary consumable books; K-3 G/T Jr. Great Book resources; Writer's Workshop Teacher Resource Kits; Digital/hard copy library resources; MS Digital Summer Project book licenses; MS Reader's/Writer's Workshop Teacher Academy; MS APD ELA connections

Social Studies: Curriculum Design: US I, US I Honors, US II Honors, Sociology, MS Writing in the Humanities; AP Institute US History, MS APD Social Studies Academy; MS APD Challenge Based Learning Academy; Textbooks: Psychology

Physical Education/Health: Curriculum Design: PE/Health 9-12, PE/Health K-8 embed Health standards/technology; Fitness gram licenses; MS digital Health resource licenses

VPA (Visual/Performing Arts): Curriculum Design: 9-12 Win Ensemble, Concert Band, Orchestra, Dance 3, K-5 General Music, Multimedia & Animation, Music by Design; Creative Dramatics Workshop; Dance Visiting Artist, Dance Workshop 2-5; District, County, State Arts Festivals; Program Resources for Elementary General Music

World Language: ESL/World Class & Instructional Design (WIDA) Assessments for incoming Kindergarteners, State Mandatory ESL/ACCESS assessments K-12; MS ESL e-text licenses

Technology: All online media reference and resource systems are maintained for elementary schools. The district is working with the public library system to coordinate online services and avoid duplication. Online systems provide multimedia resources for both student and teacher use that align to the complex and informational text, content vocabulary and media in the English Language Arts CCSS.

Hardware meeting the requirements for PARCC assessments and infrastructure for establishing PARCC zones in schools is budgeted (120 laptops for Intermediate schools and 60 laptops for the high school). Although the funding of the technology will be used for the two PARCC testing windows in grades 3-12 beginning 2014-15, the new hardware will be used for digital literacy and instruction aligned to the CCSS during the entire school year.

Realignment of staff for 4/5 Digital Literacy to allow for weekly instruction and curricular technology coaching.

Assessment: College Board grade 8-11 Read-Step/PSAT; Accuplacer Diagnostic/Accuplacer; Intervention diagnostic assessments (K-8); Kindergarten Diagnostic Screening assessment

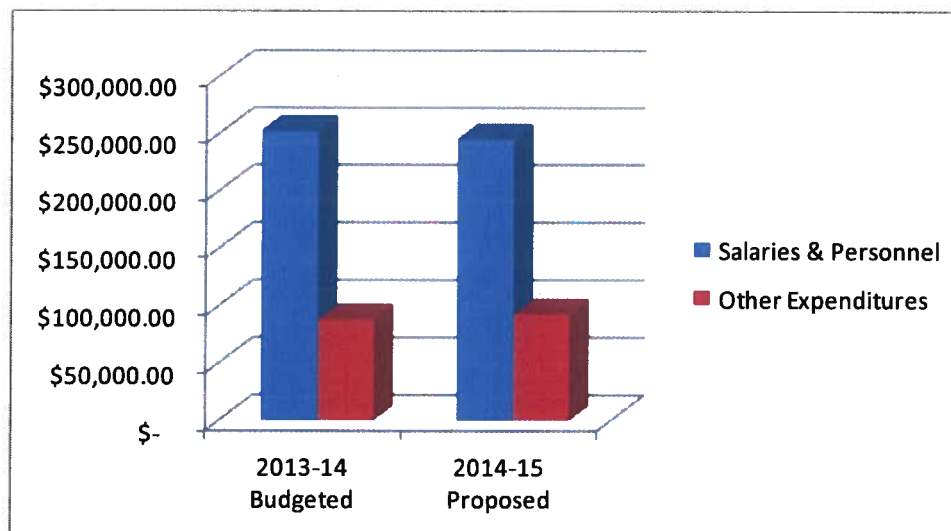
Staffing: One new K-3 teacher depending on enrollment/class size needs

Extra Curricular Activities

Program: School-sponsored activities, under the guidance and supervision of staff, designed to provide students with experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, choir, debate, student government, clubs, and honor societies.

Budget: The budget allows for the continuation of programming essential to meet the needs of an academically and socially thriving student population. Students continue to receive state and national recognition for their achievements in clubs including the marching band, robotics, Ethics Bowl, Future Business Leaders of America, and Key Club.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$ 252,490.00	\$ 245,181.00
Salaries & Personnel	\$ 252,490.00	\$ 245,181.00
Supplies and Materials	86,816.00	91,375.00
Other Objects	1,300.00	1,300.00
Other Expenditures	\$ 88,116.00	\$ 92,675.00
TOTAL EXTRA CURRICULAR ACTIVITIES	\$ 340,606.00	\$ 337,856.00

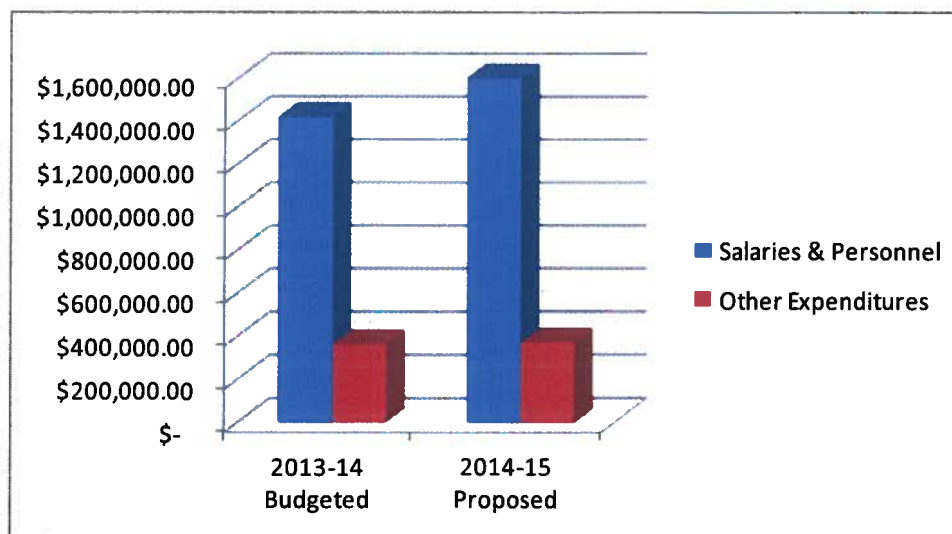


Improvement of Instruction

Program: Activities primarily related to assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, and child development, understanding.

Budget: The reduction in federal No Child Left Behind Title I subsidies for intervention services is balanced by district salary funds. Professional services are subsidized in 2014-15 by NCLB/ESEA Title IIA funds which allows for decrease in district funding. Supplies and materials increase funding Intervention Tool Kits for reading levels in grades K-5 and DRA (Diagnostic Reading Assessment) leveling assessments for middle school.

Title	2013-14 Budgeted	2014-15 Proposed
Sal of Supervisor of Instruction	\$ 409,080.00	\$ 499,023.00
Sal of Secr and Clerical Assist.	178,207.00	180,211.00
Other Salaries	88,600.00	77,800.00
Sal of Facilitators, Math & Literacy Coaches	743,063.00	842,729.00
Salaries & Personnel	\$ 1,418,950.00	\$ 1,599,763.00
Purchased Prof- Educational Services	126,450.00	93,550.00
Other Purch Services (400-500)	10,000.00	7,700.00
Supplies and Materials	223,661.00	266,713.00
Other Objects	3,500.00	3,500.00
Other Expenditures	\$ 363,611.00	\$ 371,463.00
TOTAL IMPROVEMENT OF INSTRUCTION	\$ 1,782,561.00	\$ 1,971,226.00

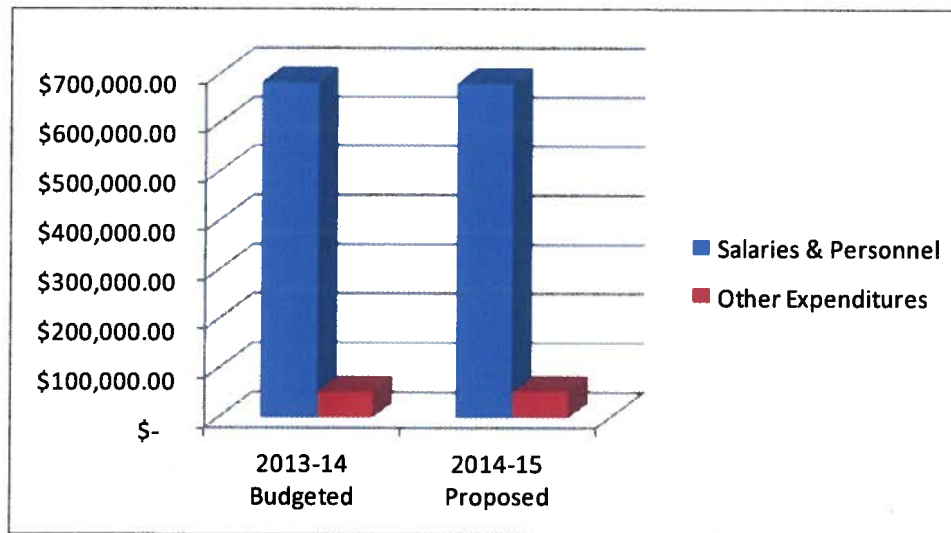


Library/Media

Program: Activities concerned with directing, managing, and supervising educational media services. Educational media is inclusive of all devices, content materials, methods, or experiences used in supporting the teaching and learning process.

Budget: There is minimal change in funding from last fiscal year. Middle school purchasing is shifting from print materials to digital licenses. District and public libraries are sharing additional services to reduce district costs (example Gale reference databases). The district is upgrading its media circulation system at a minimal cost.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$ 682,868.00	\$ 680,418.00
Salaries & Personnel	\$ 682,868.00	\$ 680,418.00
Other Purchased Services (400-500 series)	5,000.00	5,000.00
Supplies and Materials	48,083.00	48,700.00
Other Expenditures	\$ 53,083.00	\$ 53,700.00
TOTAL LIBRARY/MEDIA	\$ 735,951.00	\$ 734,118.00



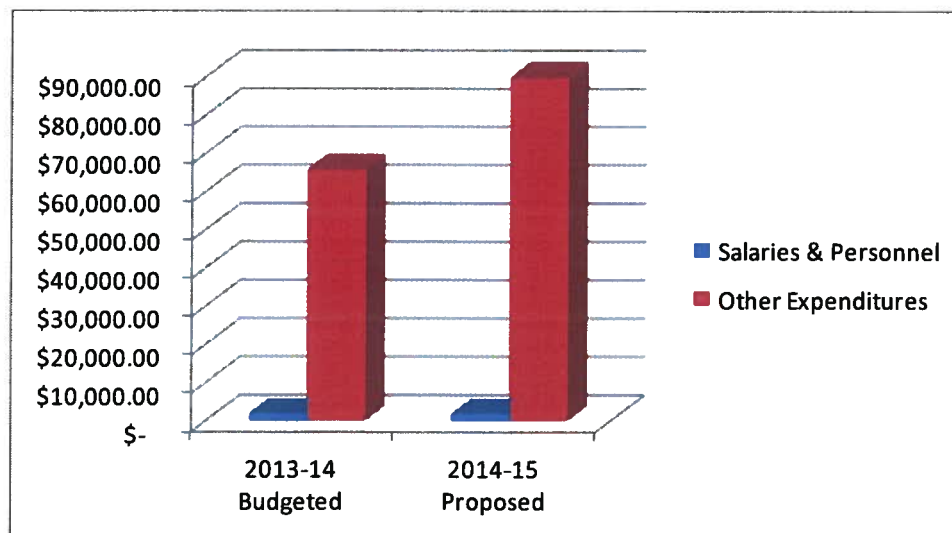
Instructional Staff Training

Program: Activities that contribute to the professional occupational growth and competence of members of the instructional staff. Professional development costs include reimbursement to teaching staff for attendance at out-of-district workshops, and the costs for in-house sponsored programs for teaching staff.

Budget: On-line systems that support instruction, data analysis, individual learning plans, curriculum mapping and assessment building are maintained in this budget. The teacher evaluation on-line system, aligned to the Danielson Framework of Teaching, is funded with subsidy from the Race to the Top (RTT3) grant.

The district implemented an on-line professional development (PD) system, *pd360*, which allows for focused PD for individuals, groups, departments, schools and the district. This system provides specific training with video examples and documentation for implementation of the Common Core State Standards and features searchable education experts in a wide variety of topics pertinent to student achievement. Individual faculty PDP (Professional Development Plans) or PGP (Professional Growth Plans/Corrective Action Plans) in addition to school and district based PD objectives are aligned to the content of this system. An on-line system allows for PD “anytime, anywhere, anyone”, lessening impact on instructional time and individual PD costs. This system’s cost is also partially funded by the RTTT3 grant.

Title	2013-14	2014-15
	Budgeted	Proposed
Salaries of Other Professional Staff	\$ 1,970.00	\$ 1,950.00
Salaries & Personnel	\$ 1,970.00	\$ 1,950.00
Other Purchased Services (400-500 series)	62,240.00	87,300.00
Supplies and Materials	500.00	500.00
Other Objects	3,000.00	2,000.00
Other Expenditures	\$ 65,740.00	\$ 89,800.00
TOTAL INSTRUCTIONAL STAFF TRAINING	\$ 67,710.00	\$ 91,750.00



Supplemental/At-Risk Programs

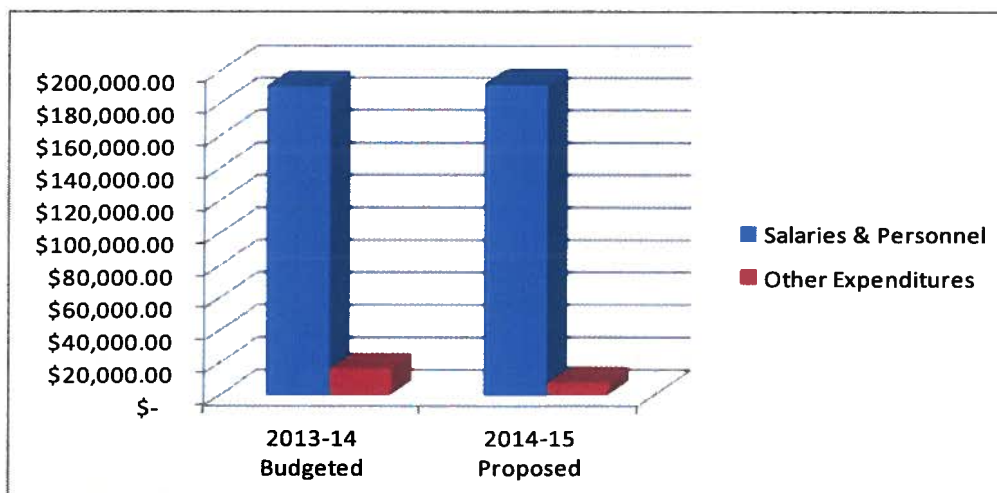
Program: Programs including small learning communities, academies, tutoring, reading improvement and the associated costs with the staff, supplies, contracted services and equipment.

Budget: These funds support the following district support/enrichment services:

- Summer Academy (targeted interventions; grades K-8 by invitation)
- Literacy Academy (intensive interventions; grades 2-5 by invitation)
- Saturday Academy (targeted interventions; 6-12 by course; all students)
- Sneak Peek (pre-course instruction; grades 6-12; all students)
- AP Sneak Peek (pre-course instruction; grades 9-12; all students registered or seeking admission)
- Academic Academies (ELA and Algebra I foundational skills; grade 9; by invitation)
- Music Opportunity Program (MOP vocal and instrumental music enrichment program; middle school; audition)
- Summer Project support (grades 4-12; work sessions held at public libraries; all students)

Materials previously purchased or components of content area instructional programs are used for these programs, reducing the funding of materials from 2013-14. Slight increase in transportation costs for the MOP program.

Title	2013-14	2014-15
	Budgeted	Proposed
Salaries of Teacher Tutors	\$ 191,000.00	\$ 192,000.00
Salaries & Personnel	\$ 191,000.00	\$ 192,000.00
Other Purchased Services (400-500 series)	5,200.00	6,000.00
General Supplies	11,700.00	2,200.00
Other Expenditures	\$ 16,900.00	\$ 8,200.00
TOTAL SUPPLEMENTAL/AT-RISK PROGAMS	\$ 207,900.00	\$ 200,200.00

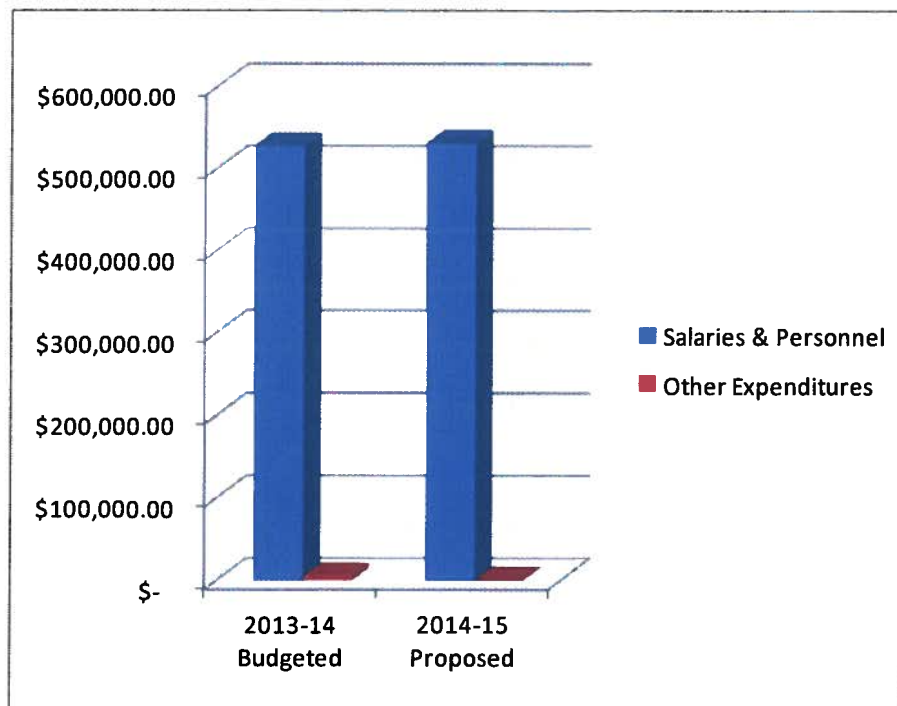


Bilingual

Program: Instruction and services offered to students whose second language is English (ESL).

Budget: Reduction in general supplies attributed to shift from ESL middle school workbooks to digital e-books for language acquisition instruction. Salary cost maintained due to district investment using NCLB/ESEA Title IIa funds for classroom teacher ESL endorsements.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Teachers	\$ 493,831.00	\$ 497,192.00
Other Salaries for Instruction	33,788.00	33,844.00
Salaries & Personnel	\$ 527,619.00	\$ 531,036.00
General Supplies	5,500.00	1,500.00
Other Expenditures	\$ 5,500.00	\$ 1,500.00
TOTAL BILINGUAL EDUCATION - INSTRUCTION	\$ 533,119.00	\$ 532,536.00

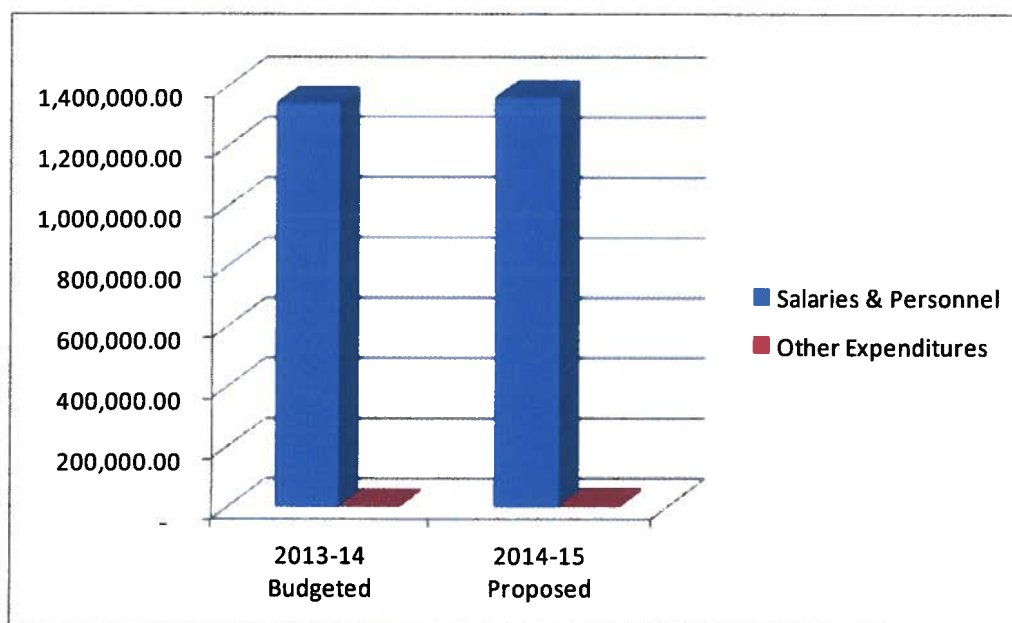


Basic Skills Instruction

Program: This area, sometimes referred to as Response to Intervention (RTI), assists students in improving foundational skills essential for learning in all areas.

Budget: The budget maintains an appropriate level of intervention services for students. The district is currently tracking the effectiveness of these services in preventing the need for enhanced levels of classification.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Teachers	\$ 1,342,093.00	\$ 1,362,384.00
Salaries & Personnel	\$ 1,342,093.00	\$ 1,362,384.00
General Supplies	\$ 5,500.00	\$ 7,500.00
Other Expenditures	\$ 5,500.00	\$ 7,500.00
TOTAL BASIC SKILLS/REMEDIAL - INSTRUCTION	\$ 1,347,593.00	\$ 1,369,884.00

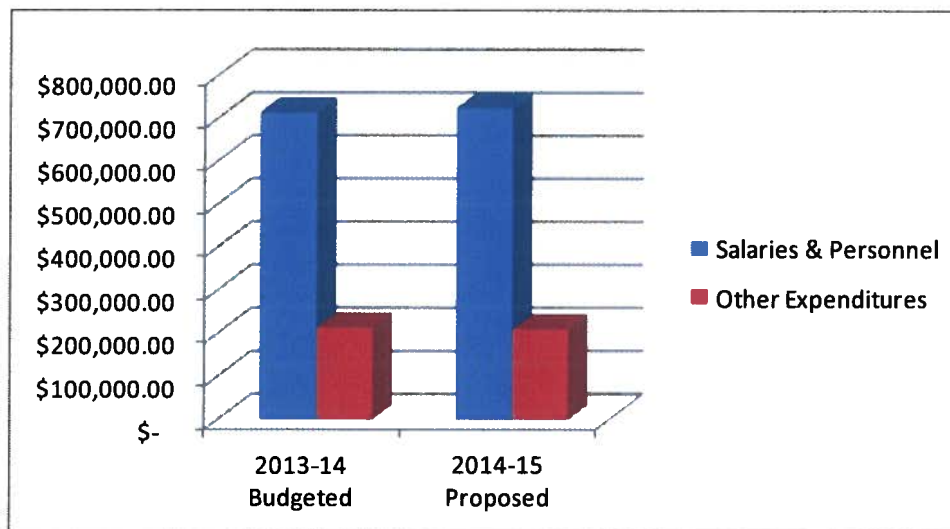


Athletics

Program: School-sponsored athletics, under the guidance and supervision of staff, provides for interscholastic competition.

Budget: Three additional middle school sports are funded: Boys Baseball, Co-ed Track and Field, Co-ed Tennis for a total cost of \$28,036.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$ 713,114.00	\$ 724,025.00
Salaries & Personnel	\$ 713,114.00	\$ 724,025.00
Purchased Services (300-500 series)	128,650.00	129,944.00
Supplies and Materials	80,565.00	75,198.00
Other Objects	3,600.00	3,600.00
Other Expenditures	\$ 212,815.00	\$ 208,742.00
TOTAL SCHOOL-SPONSORED ATHLETICS - INSTRUCTION	\$ 925,929.00	\$ 932,767.00



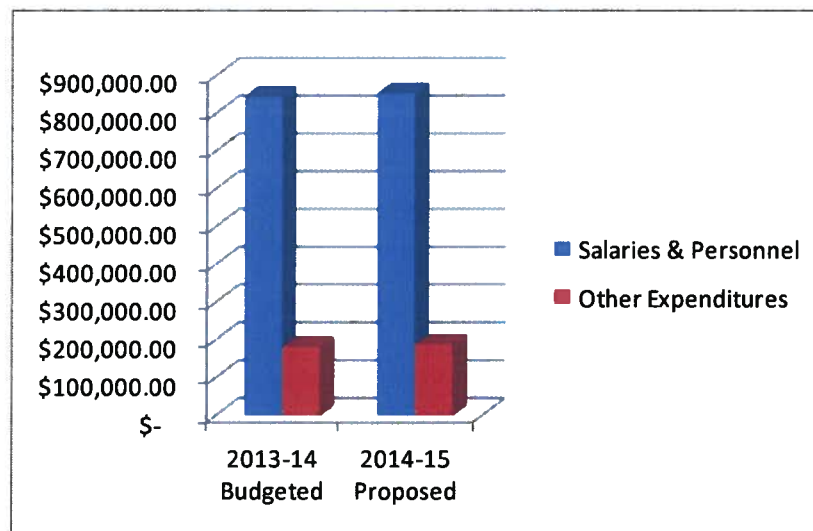
***Specialized
Instruction &
Support Services
for Students***

Cognitive Mild

Program: Instruction provided using a multi-level, multi-modal approach in a highly modified curriculum. This comprehensive life skills program is offered to students who are in need of a more individualized structured developmental program.

Budget: An integral component of our Cognitive Mild program provides instruction in life skills, cooking, and all programs reinforce social and psychomotor skills. The budget includes a continuation of materials specific to support these programs.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Teachers	\$ 423,644.00	\$ 425,959.00
Other Salaries for Instruction	420,729.00	426,757.00
Salaries & Personnel	\$ 844,373.00	\$ 852,716.00
Purchased Professional-Educational Services	\$ 167,500.00	\$ 172,500.00
Other Purchased Services (400-500 series)	1,300.00	1,300.00
General Supplies	12,475.00	12,850.00
Textbooks	800.00	800.00
Other Expenditures	\$ 182,075.00	\$ 187,450.00
TOTAL COGNITIVE - MILD	\$ 1,026,448.00	\$ 1,040,166.00

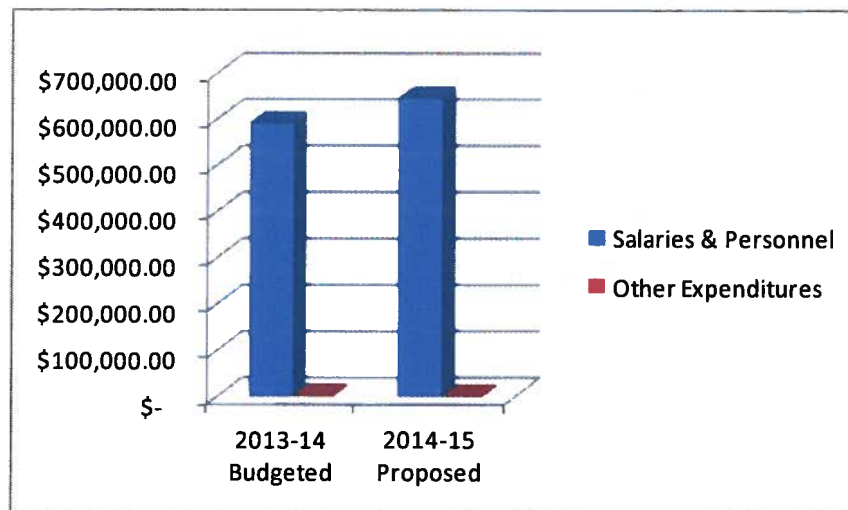


Learning/Language Disabilities

Program: Provides instruction common to students who require this highly structured learning environment, may include severe learning disabilities, hyperactivity, distractibility, memory disorders, visual and/or auditory processing disabilities, and generalized disorganization in thought processes.

Budget: An increasing number of students have been identified as having learning and language disabilities. An appropriate learning environment and intervention for these students are crucial to learning. The budget includes the addition of a learning and language disabled self contained program (LLD class) at the middle school level.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Teachers	\$ 322,739.00	\$ 377,117.00
Other Salaries for Instruction	267,902.00	267,733.00
Salaries & Personnel	\$ 590,641.00	\$ 644,850.00
General Supplies	3,750.00	2,000.00
Textbooks	500.00	500.00
Other Expenditures	\$ 4,250.00	\$ 2,500.00
TOTAL LEARNING AND/OR LANGUAGE DISABILITIES	\$ 594,891.00	\$ 647,350.00

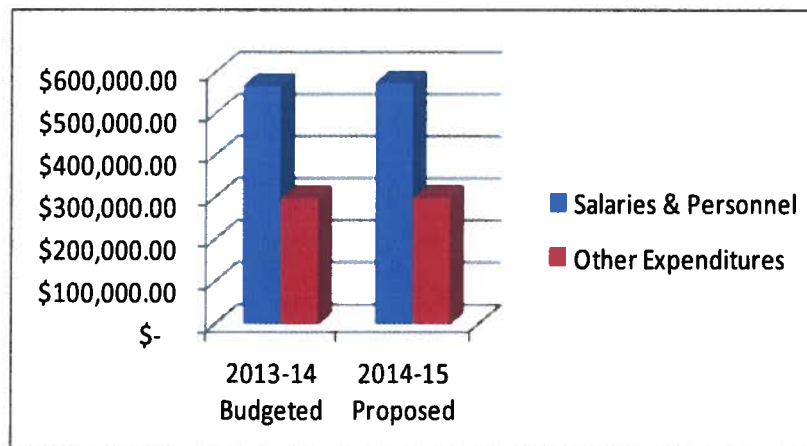


Behavioral Disabilities

Program: Services for classified students in need of a structured behavioral and/or therapeutic program. Therapeutic support with a school psychologist is an important student support service required for an effective program.

Budget: The behavioral disability program models appropriate behaviors and uses an incentive program to reward student achievement. This budget continues the cost effective reward program offering students educationally appropriate trips and activities for displaying appropriate behavior. Paraprofessional aides assist the students in managing their specific behavioral needs throughout the school day.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Teachers	504,050.00	510,385.00
Other Salaries for Instruction	63,651.00	64,336.00
Salaries & Personnel	\$567,701.00	\$574,721.00
Purchased Professional-Educational Services	289,371.00	292,000.00
Other Purchased Services (400-500 series)	3,000.00	3,000.00
General Supplies	7,050.00	6,400.00
Textbooks	1,100.00	700.00
Other Expenditures	\$300,521.00	\$302,100.00
TOTAL BEHAVIORAL DISABILITIES	\$868,222.00	\$876,821.00

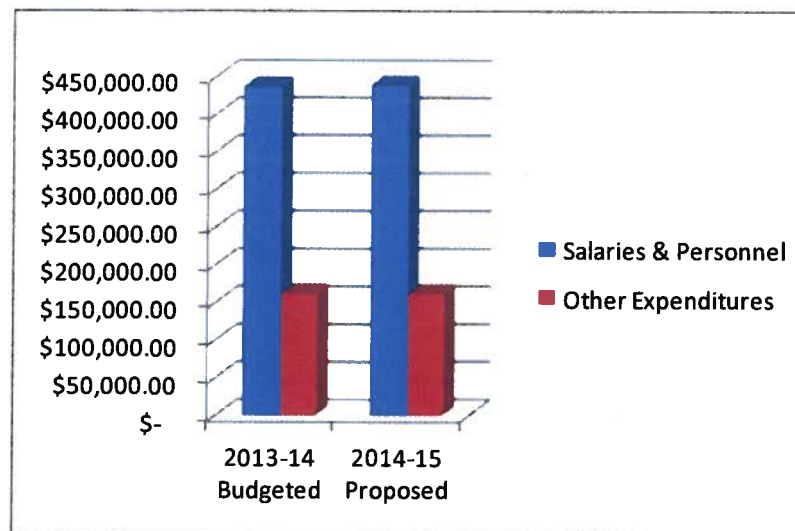


Multiple Disabilities

Program: Provides a modified curriculum and support for classified students with more than one area of disability. Instructional emphasis in this program is placed on the attainment of both academic and functional/life skills.

Budget: Included in the multiple disabilities budget is an appropriate level of funding to continue the extended school year program and provide for the placement of paraprofessional aides to assist students in their daily achievement.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Teachers	303,868.00	307,522.00
Other Salaries for Instruction	132,801.00	130,579.00
Salaries & Personnel	\$ 436,669.00	\$ 438,101.00
Purchased Professional-Educational Services	160,000.00	160,000.00
Other Purchased Services (400-500 series)	1,750.00	1,500.00
General Supplies	-	-
Textbooks	300.00	-
Other Expenditures	\$ 162,050.00	\$ 161,500.00
TOTAL MULTIPLE DISABILITIES	\$ 598,719.00	\$ 599,601.00

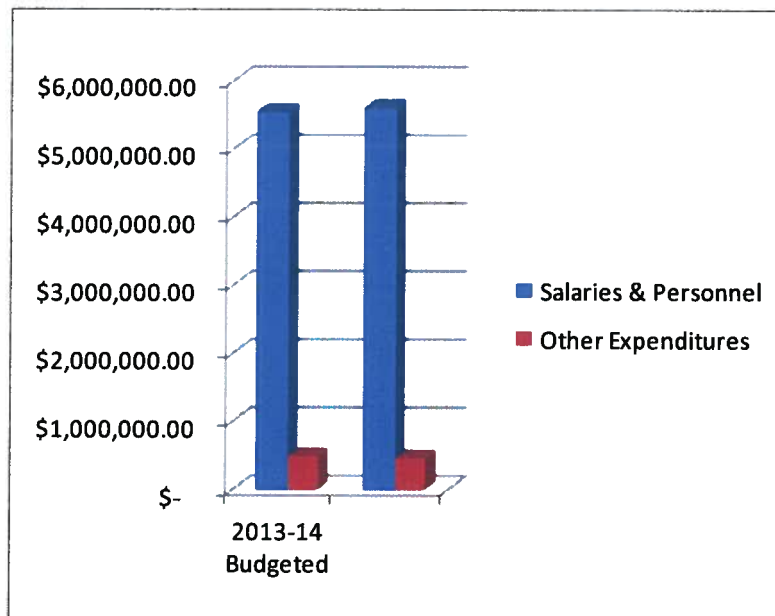


Resource Center Program

Program: Individualized small group instruction for students with specific needs in learning as identified by their Individual Education Plan (IEP).

Budget: Students are offered resource center instruction in specific subjects in which they would benefit from individualized and small group instruction. Materials and texts included in the budget represent appropriate leveled curricular resources that assist students in learning.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Teachers	\$ 4,524,544.00	\$ 4,572,734.00
Other Salaries for Instruction	1,022,861.00	1,037,325.00
Salaries & Personnel	\$ 5,547,405.00	\$ 5,610,059.00
Purchased Professional-Educational Services	390,000.00	390,000.00
General Supplies	62,710.00	60,400.00
Textbooks	42,288.00	17,500.00
Other Expenditures	\$ 494,998.00	\$ 467,900.00
TOTAL RESOURCE CENTER	\$ 6,042,403.00	\$ 6,077,959.00

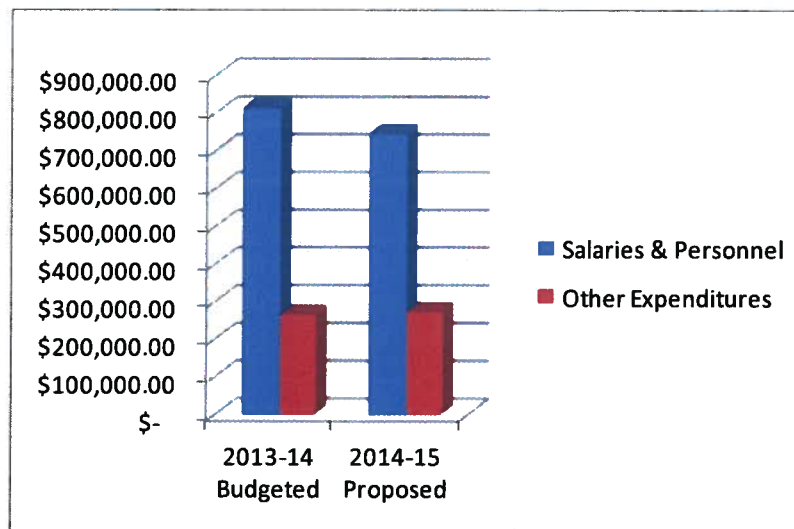


Autism

Program: The autism program uses unique instructional strategies to address the academic, social, behavioral and emotional needs of the students who demonstrate moderate to severe autism. The needs of these students require highly individualized one-to-one and small group instruction including applied behavioral analysis.

Budget: The budget includes the use of advanced instructional methods for students across the Autism spectrum including community behavior modeling field trips and the Rethink Autism program that assists in the implementation of the common core.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Teachers	\$ 552,136.00	\$ 519,119.00
Other Salaries for Instruction	262,764.00	227,618.00
Salaries & Personnel	\$ 814,900.00	\$ 746,737.00
Purchased Professional-Educational Services	245,000.00	245,000.00
Other Purchased Services (400-500 series)	250.00	500.00
General Supplies	20,500.00	28,500.00
Textbooks	200.00	200.00
Other Expenditures	\$ 265,950.00	\$ 274,200.00
TOTAL AUTISM	\$ 1,080,850.00	\$ 1,020,937.00

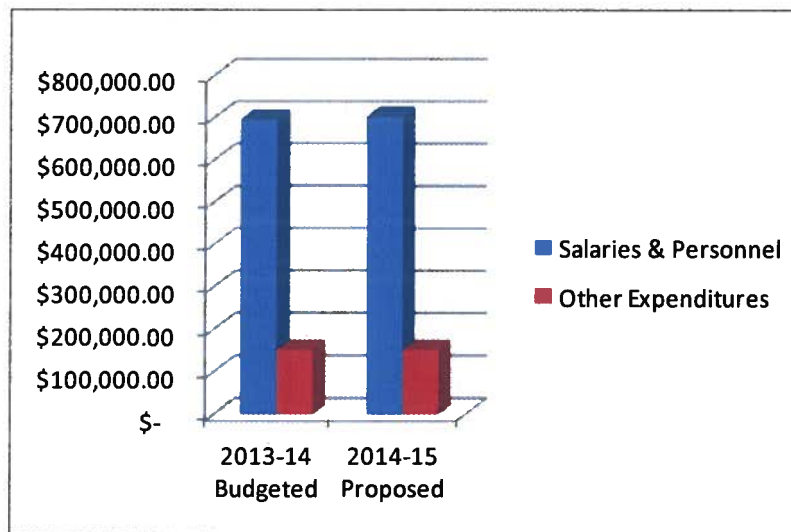


Preschool Disabled

Program: Programs for three and four year old students identified as a preschool child with a disability.

Budget: In Fiscal Year 2014 the district opened a second location to provide preschool services to three and four year old students identified as having special needs.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Teachers	\$421,129.00	\$426,492.00
Other Salaries for Instruction	274,730.00	276,367.00
Salaries & Personnel	\$695,859.00	\$702,859.00
Purchased Professional-Educational Services	-	-
Other Purchased Services (400-500 series)	151,000.00	151,000.00
General Supplies	2,000.00	2,000.00
Other Expenditures	\$153,000.00	\$153,000.00
TOTAL PRESCHOOL DISABLED	\$848,859.00	\$855,859.00

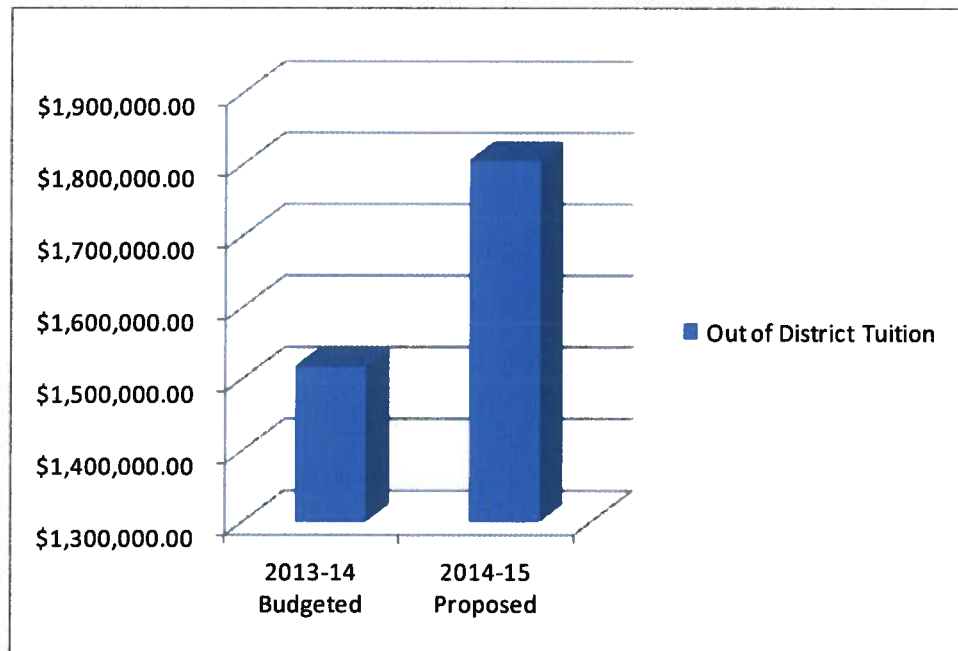


Out of District Tuition

Program: Provides for tuition expenditures for educational costs associated with out-of-district placements for classified resident students.

Budget: There has been an increase in both the projected number of out of district placements and the cost of tuition to private schools for the disabled. Students with complex educational needs beyond those of the extensive in district special education program require the services out of district schools offer. When possible the district tries to utilize services of schools established by educational services commissions.

Title	2013-14 Budgeted	2014-15 Proposed
Tuition to Priv.Sch. for the Disabled	\$ 1,499,963.00	\$ 1,788,523.00
Tuition - State Facilities	17,699.00	17,699.00
TOTAL OUT OF DISTRICT TUITION	\$ 1,517,662.00	\$ 1,806,222.00



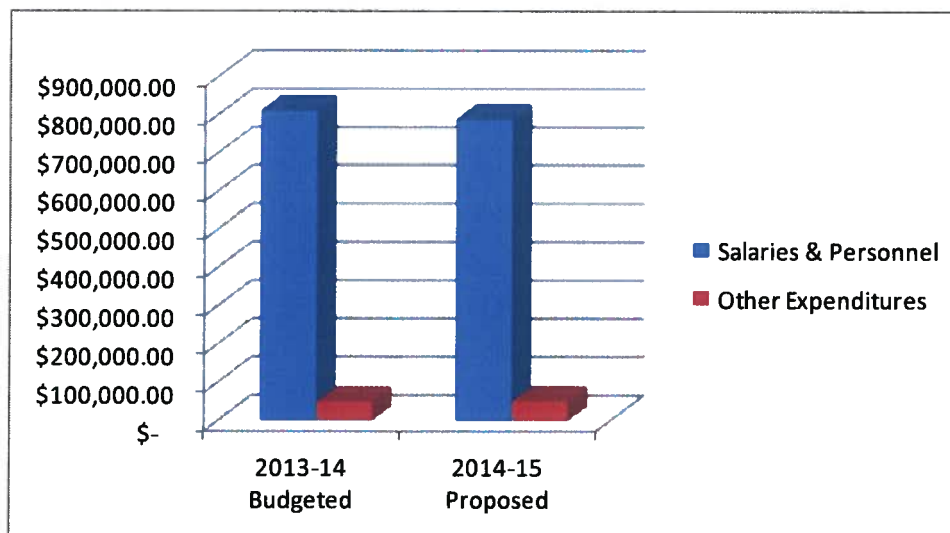
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Health Services

Program: Health Services includes physical and mental health services, which are not directly instructional. This function includes supervision of health services, health appraisal (including screening for vision, communicable diseases, and hearing deficiencies), screening for psychiatric services, periodic health examinations, emergency injury and illness care, dental services, nursing services, and communications with parents and medical officials.

Budget: The budget includes allocations for the replacement of automated external defibrillator pads which expire and periodically need replacing, stocking health offices with epinephrine auto injectors pursuant to state guidelines, and providing physicals and consultations for student athletes.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$809,436.00	\$787,511.00
Salaries & Personnel	\$809,436.00	\$787,511.00
Purchased Professional and Technical Services	20,000.00	21,500.00
Other Purchased Services (400-500 series)	600.00	600.00
Supplies and Materials	29,500.00	29,400.00
Other Expenditures	\$ 50,100.00	\$ 51,500.00
TOTAL HEALTH SERVICES	\$859,536.00	\$839,011.00

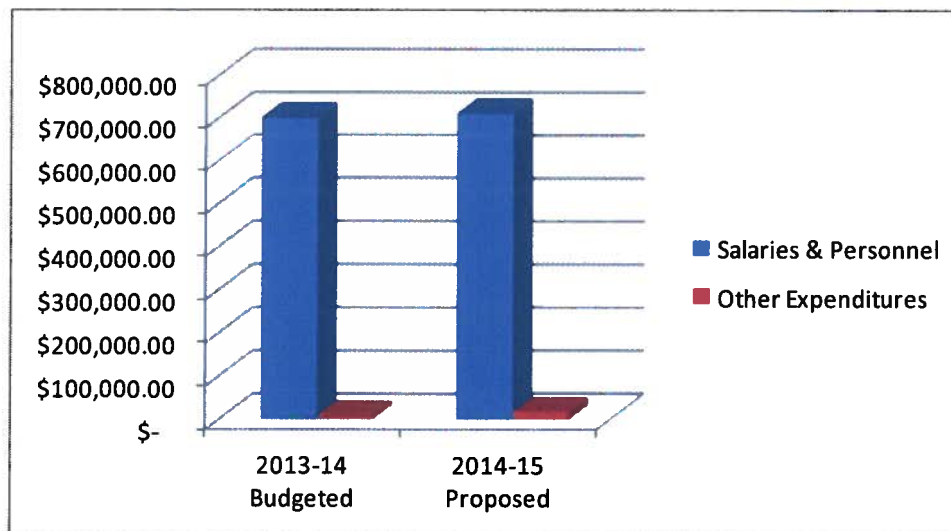


Related Services

Program: Costs of related services as a result of individualized education programs (I.E.P.s). This function includes speech, occupational and physical therapy and additional counseling. These services are considered Tier I services in the calculation of special education aid.

Budget: The supplies/material account will accommodate the adaptive supplies and materials needed for the more severely disabled students as well as the purchase of current additional and/or updated assessment instruments and testing materials for our speech therapists. One of the main speech assessments is being revised and these test kits will be purchased.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$ 700,260.00	\$ 710,376.00
Salaries & Personnel	\$ 700,260.00	\$ 710,376.00
Purchased Professional - Educational Services	-	-
Supplies and Materials	8,900.00	16,900.00
Other Expenditures	\$ 8,900.00	\$ 16,900.00
TOTAL RELATED SERVICES	\$ 709,160.00	\$ 727,276.00

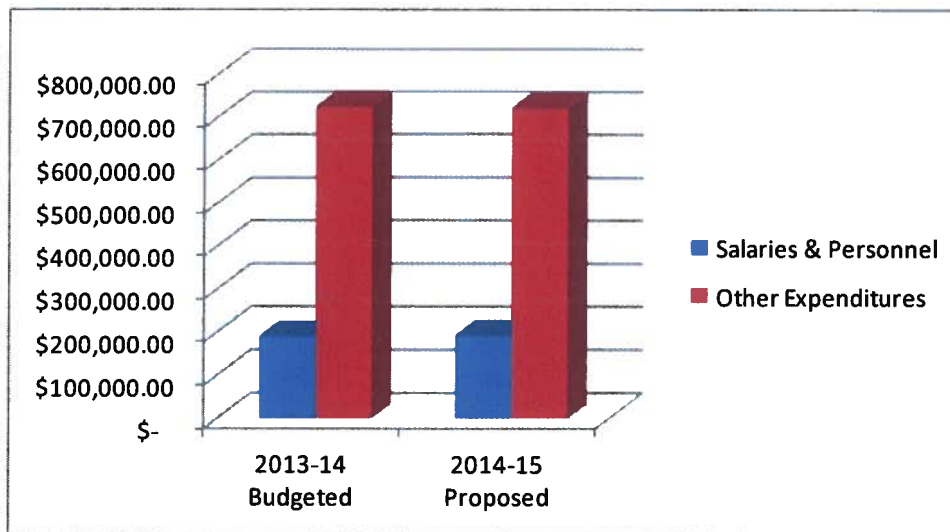


Other Support Services

Program: Physical Therapy, Occupational Therapy, and speech services provided to students based on Individualized Education Plans (IEPs).

Budget: The district continues to utilize a combination of in house and contracted staff to provide cost effective therapeutic services to students identified as benefitting from those services.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$ 191,212.00	\$ 193,274.00
Salaries & Personnel	\$ 191,212.00	\$ 193,274.00
Purchased Professional - Educational Services	718,000.00	718,000.00
Supplies and Materials	7,000.00	3,500.00
Other Expenditures	\$ 725,000.00	\$ 721,500.00
TOTAL OTH SUPPORT SVCS.	\$ 916,212.00	\$ 914,774.00

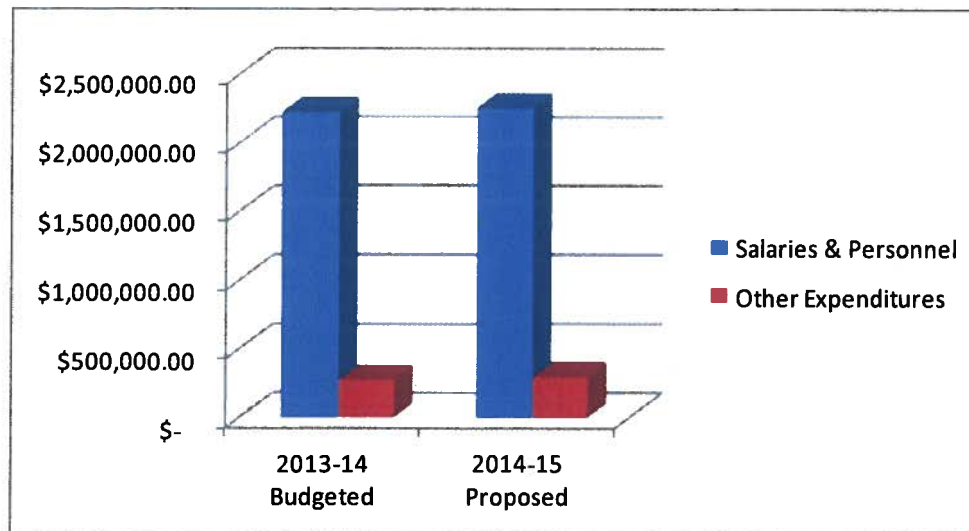


Guidance

Program: Guidance services and any other activities, supplemental to the teaching process, which are designed to assess and improve the well-being of students.

Budget: There is a slight increase in the cost for software agreements that allow the guidance department to transfer transcripts electronically to colleges. Included in the budget is the cost of continuing the Haven program.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Other Professional Staff	\$ 1,890,293.00	\$ 1,917,476.00
Salaries of Secretarial and Clerical Assistants	281,147.00	285,125.00
Other Salaries	50,560.00	50,560.00
Salaries & Personnel	\$ 2,222,000.00	\$ 2,253,161.00
Purchased Professional - Educational Services	244,000.00	263,947.00
Other Purchased Prof. and Tech. Services	2,000.00	2,000.00
Other Purchased Services (400-500 series)	3,860.00	3,860.00
Supplies and Materials	24,460.00	27,160.00
Other Objects	710.00	710.00
Other Expenditures	\$ 275,030.00	\$ 297,677.00
TOTAL GUIDANCE	\$ 2,497,030.00	\$ 2,550,838.00

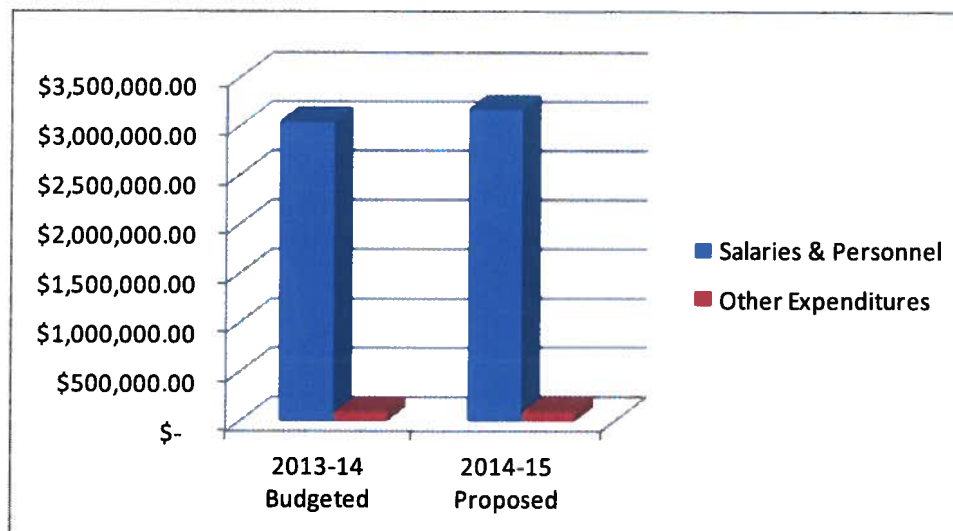


Child Study Team

Program: Services provided by child study team members, including psychologists, social workers, learning consultants, and other services relating to the classification of students and the development of I.E.P.s. Child study team members may provide both support services in the development of the I.E.P. and may provide the actual services for the implementation of the I.E.P.

Budget: The salary account reflects contractual increases and costs associated with our extended school year programs. The supplies/material account includes the purchase of testing materials. Two major tests are being revised, one for the school psychologists and one for the learning disabilities teacher-consultant. These test kits will be purchased.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Other Professional Staff	\$ 2,730,312.00	\$ 2,846,152.00
Salaries of Secretarial and Clerical Assistants	252,742.00	254,159.00
Other Salaries	65,000.00	75,000.00
Salaries & Personnel	\$ 3,048,054.00	\$ 3,175,311.00
Purchased Professional - Educational Services	60,000.00	60,000.00
Misc Pur Serv(400-500 series O/than Resid Costs)	13,830.00	9,360.00
Supplies and Materials	20,500.00	31,500.00
Other Expenditures	\$ 94,330.00	\$ 100,860.00
TOTAL CHILD STUDY TEAM	\$ 3,142,384.00	\$ 3,276,171.00

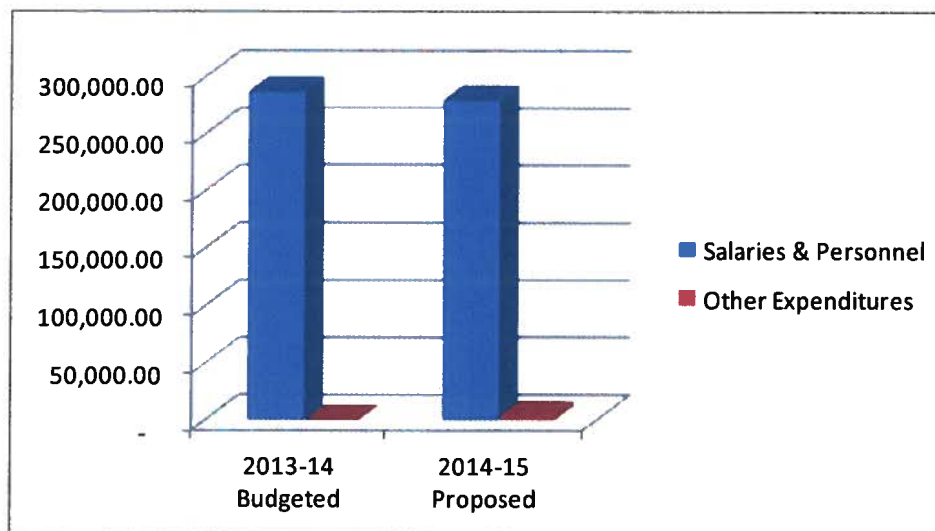


Attendance Services

Program: Activities designed to improve student attendance at school and that serve to prevent or solve student problems involving the home, the school, and the community.

Budget: The attendance office is responsible for enrolling new students into school, verifying residence, identification of nonattendance patterns, promotion of improved attitudes toward attendance, and the enforcement of attendance laws.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$ 286,476.00	\$ 279,243.00
Salaries & Personnel	\$ 286,476.00	\$ 279,243.00
Other Purchased Services (400-500 series)	-	3,360.00
Supplies and Materials	-	300.00
Other Expenditures	\$ -	\$ 3,660.00
TOTAL ATTENDANCE SERVICES	\$ 286,476.00	\$ 282,903.00



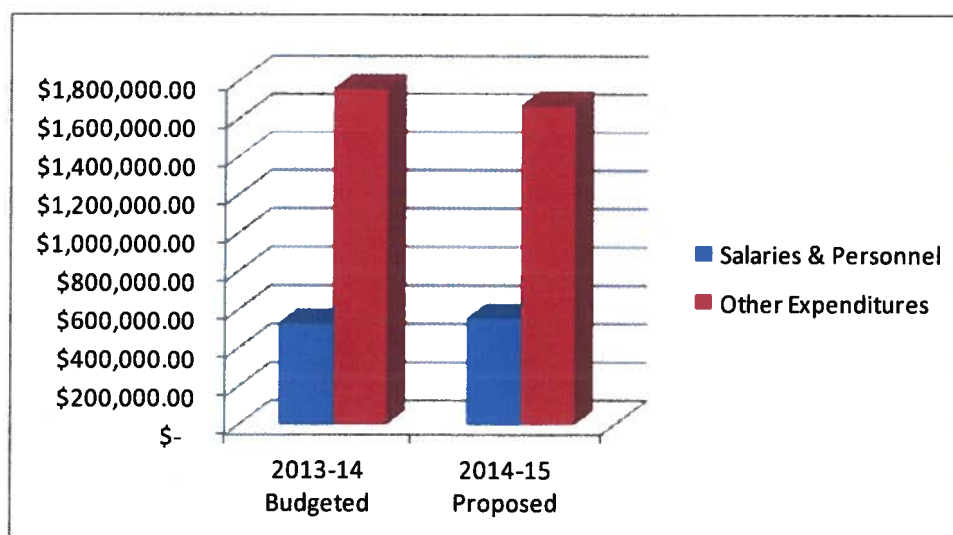
General Administrative & Support Services

General Administration

Program: Activities associated with the overall general administration of and executive responsibility for the entire school district. Included in general administration is district wide and BOE costs.

Budget: The Piscataway School District continues to be well below the state median for administrative cost per pupil for Fiscal Year (FY) 2015. Piscataway spends \$1,177 per pupil in administrative costs while the state median is \$1,494. A decrease in communications/telephone costs is due to the completion of projects initiated in FY 13 that were completed in FY 14.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$ 412,632.00	\$ 437,064.00
Salaries of Attorneys	119,646.00	119,646.00
Salaries & Personnel	\$ 532,278.00	\$ 556,710.00
Legal Services	90,000.00	45,000.00
Audit Fees	85,000.00	85,000.00
Architectural/Engineering Services	158,614.00	162,225.00
Other Purchased Professional Services	15,000.00	15,000.00
Purchased Technical Services	50,000.00	50,000.00
Communications / Telephone	708,770.00	665,600.00
BOE Other Purchased Services	15,000.00	15,000.00
Misc. Purch Serv (400-500) [Other than 530 & 585]	353,500.00	351,000.00
General Supplies	163,961.00	161,000.00
Judgments Against The School District	75,000.00	75,000.00
Miscellaneous Expenditures	5,000.00	5,000.00
BOE Membership Dues and Fees	36,500.00	36,500.00
Other Expenditures	\$ 1,756,345.00	\$ 1,666,325.00
TOTAL GENERAL ADMINISTRATION	\$ 2,288,623.00	\$ 2,223,035.00

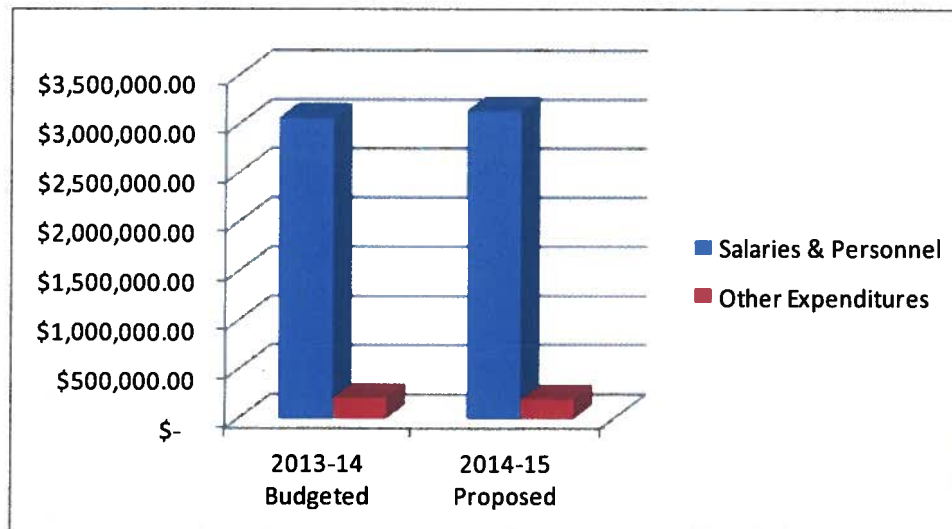


School Administration

Program: Activities concerned with the overall administrative responsibility for a particular school. Included is supervision of operations of the school, evaluation of school staff members, supervision and maintenance of school records, and coordination of school instructional activities.

Budget: In Fiscal Year 2014 the board settled a contract with the Principal and Supervisors Association bargaining unit. A decrease in other objects is due to the completion of a project retrofitting chalkboards to white boards in one of the elementary schools.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries of Principals/Asst. Principals/Prog Dir	\$ 2,075,500.00	\$ 2,191,100.00
Salaries of Secretarial and Clerical Assistants	917,910.00	885,145.00
Other Salaries	70,550.00	59,750.00
Salaries & Personnel	\$ 3,063,960.00	\$ 3,135,995.00
Purchased Professional and Technical Services	15,000.00	13,000.00
Other Purchased Services (400-500 series)	11,895.00	11,900.00
Supplies and Materials	166,665.00	163,415.00
Other Objects	20,443.00	12,048.00
Other Expenditures	\$ 214,003.00	\$ 200,363.00
TOTAL SCHOOL ADMINISTRATION	\$ 3,277,963.00	\$ 3,336,358.00

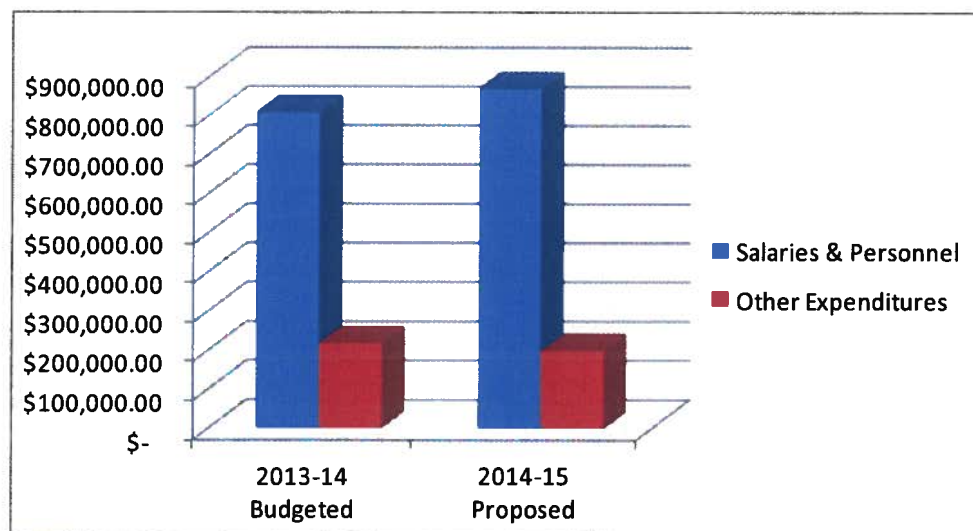


Central Services

Program: Activities that support other administrative and instructional functions including fiscal services, human resources, strategic planning, purchasing, warehousing and distribution services.

Budget: An assessment of the structure of the business office revealed the need for an additional position of an accountant. Our auditors concurred with a recommendation that we institute this position to enhance internal control and compliance in financial accounting and reporting. The interest on lease purchase agreement is pursuant to a financing schedule established when the board entered into a lease purchase arrangement for the installation of solar panels.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$ 808,320.00	\$ 869,096.00
Salaries & Personnel	\$ 808,320.00	\$ 869,096.00
Purchased Technical Services	35,000.00	35,000.00
Misc. Purchased Services (400-500) [O/T 594]	48,500.00	49,500.00
Sale/Lease-back Payments	15,000.00	15,000.00
Supplies and Materials	39,000.00	39,000.00
Interest on Lease Purchase Agreements	75,709.00	55,854.00
Miscellaneous Expenditures	5,000.00	5,000.00
Other Expenditures	\$ 218,209.00	\$ 199,354.00
TOTAL CENTRAL SERVICES	\$ 1,026,529.00	\$ 1,068,450.00

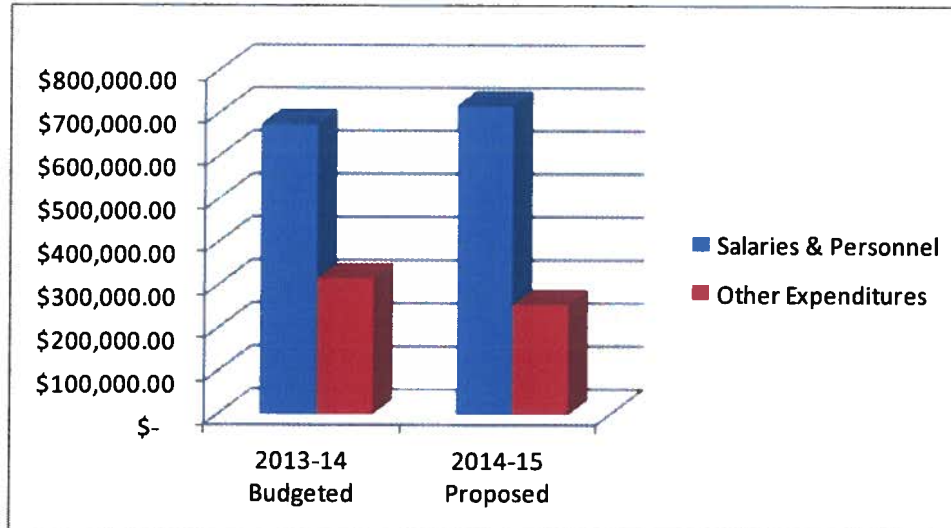


Information Technology

Program: Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

Budget: The implementation of PARCC and full implementation of a one to one I-Pad initiative at our middle schools has prompted the need for an additional computer associate. Costs remain stable for student management and content filtering systems. A decrease in other objects is caused by a reallocation of spending to instructional technology. There are two components to the information technology budget, the remainder of the board's investment in IT is found in regular programs of instruction and classified as instructional technology.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$674,168.00	\$717,958.00
Salaries & Personnel	\$674,168.00	\$717,958.00
Purchased Technical Services	27,500.00	26,100.00
Other Purchased Services (400-500 series)	22,000.00	22,000.00
Supplies and Materials	73,594.00	72,100.00
Other Objects	194,500.00	135,743.00
Other Expenditures	\$317,594.00	\$255,943.00
TOTAL INFORMATION TECHNOLOGY	\$991,762.00	\$973,901.00

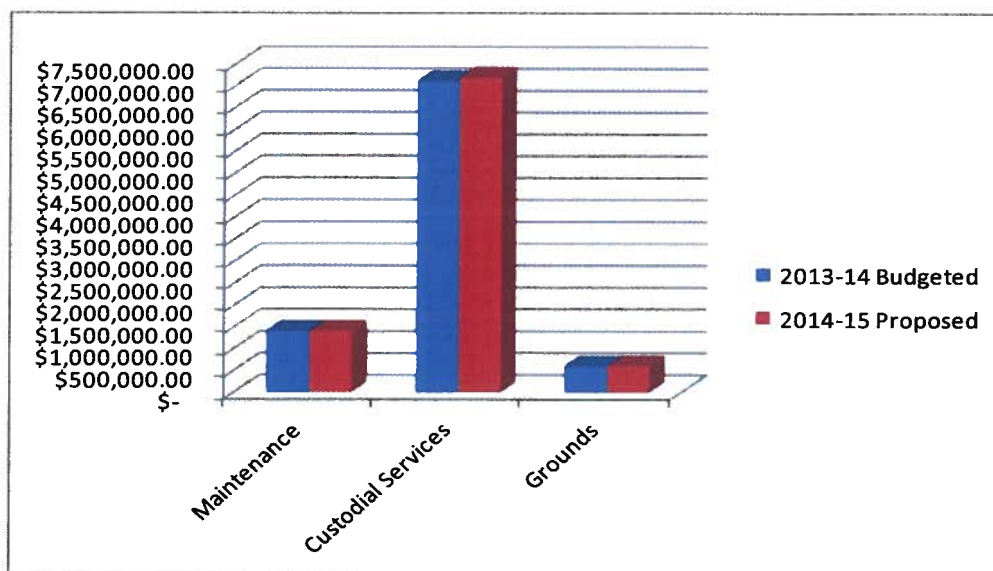


Facilities

Program: Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.

Budget: In Fiscal Year (FY) 2014 there was a significant increase in general liability insurance due to insurers Hurricane Sandy losses statewide. An increase in energy costs is expected to be offset by the sale of renewable energy credits generated by the solar panels. The increase in cleaning, repair, and maintenance service is the result of budgeting for carpet replacement and floor refinishing.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$ 702,739.00	\$ 661,295.00
Cleaning, Repair, and Maintenance Services	405,338.00	458,344.00
General Supplies	300,376.00	288,700.00
Maintenance	\$ 1,408,453.00	\$ 1,408,339.00
Salaries	3,040,888.00	3,069,128.00
Purchased Professional and Technical Services	49,250.00	45,000.00
Cleaning, Repair, and Maintenance Services	264,532.00	249,272.00
Other Purchased Property Services	208,940.00	208,940.00
Insurance	615,000.00	680,000.00
Miscellaneous Purchased Services	5,000.00	5,000.00
General Supplies	514,154.00	470,500.00
Energy (Natural Gas)	684,300.00	684,300.00
Energy (Electricity)	1,738,000.00	1,790,831.00
Custodial Services	\$ 7,120,064.00	\$ 7,202,971.00
Salaries	411,223.00	421,200.00
Cleaning, Repair, and Maintenance Services	80,500.00	92,500.00
General Supplies	109,500.00	97,500.00
Grounds	\$ 601,223.00	\$ 611,200.00
Total Maintenance/Custodial/Grounds	\$ 9,129,740.00	\$ 9,222,510.00

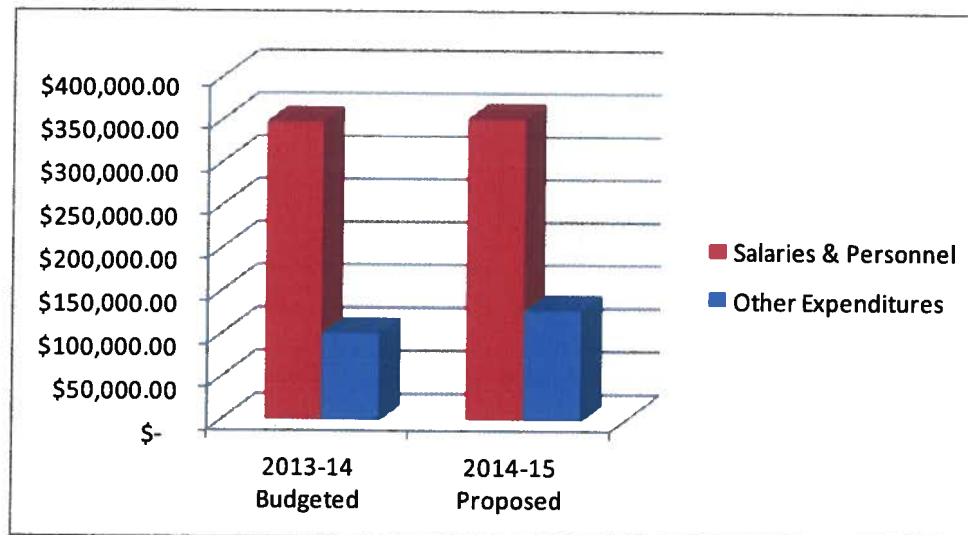


Security

Program: Activities include maintaining a secure environment for students and staff. Costs include physical security presence, building access, and video monitoring.

Budget: The budget provides for the deployment of security personnel at strategic locations, maintenance of a door lock building swipe access system, and video surveillance cameras. As the district continues to add additional security cameras the maintenance cost rises to ensure appropriate upkeep of the system. The administration continues to monitor the availability of technology to assist in providing a secure environment for all students and staff.

Title	2013-14 Budgeted	2014-15 Proposed
Salaries	\$347,005.00	\$351,009.00
Salaries & Personnel	\$347,005.00	\$351,009.00
Purchased Professional and Technical Services	67,500.00	70,875.00
Cleaning, Repair, and Maintenance Services	2,000.00	2,000.00
General Supplies	30,000.00	55,000.00
Other Objects	2,000.00	-
Other Expenditures	\$101,500.00	\$127,875.00
TOTAL SECURITY	\$448,505.00	\$478,884.00

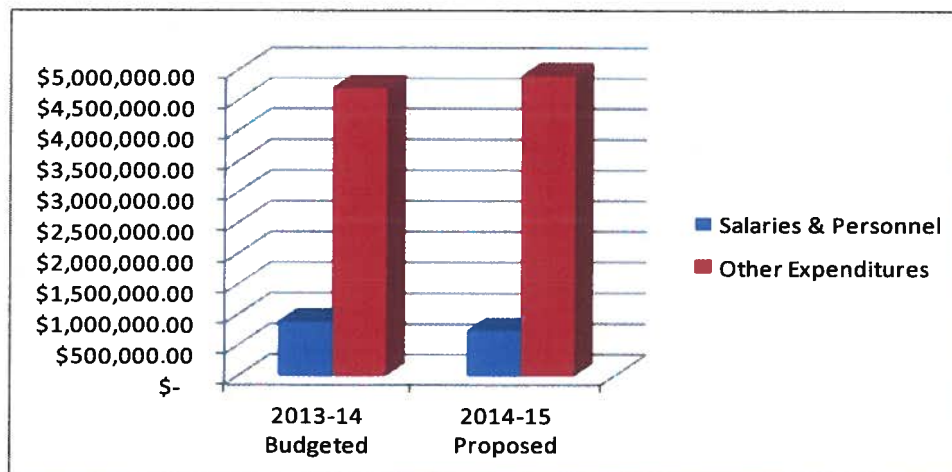


Transportation

Program: Activities concerned with conveying students between home and school and from school to other school activities as provided by state and federal law. This function includes supervision of student transportation services, vehicle operation services, monitoring services, and vehicle servicing and maintenance services.

Budget: The transportation department is undergoing reforms based on a series of departmental reviews and evaluations. In reallocating resources the administration anticipates decreasing the number of jointured (agreement between neighboring school districts) routes we host. Those staff will be reassigned to service Piscataway students exclusively, while previously jointured routes will be contracted out. In redeploying our resources we hope to achieve an appropriate level of services to our students while maintaining cost effectiveness.

Title	2013-14 Budgeted	2014-15 Proposed
Sal. for Pupil Trans(Bet Home & Sch)-Reg.	\$ 367,636.00	\$ 357,293.00
Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	321,635.00	300,000.00
Sal. for Pupil Trans(Other than Bet. Home & Sch)	152,044.00	25,000.00
Sal. for Pupil Trans(Bet. H&S) - NonPublic Sch	51,111.00	70,000.00
Salaries & Personnel	\$ 892,426.00	\$ 752,293.00
Management Fee - ESC & CTSA Trans. Program	\$ -	\$ 35,000.00
Other Purchased Prof. and Technical Serv.	427,275.00	450,000.00
Cleaning, Repair, & Maint. Services	298,932.00	275,000.00
Rental Payments - School Buses	13,125.00	-
Contract. Serv. - Aid in Lieu Pymts-NonPub Sch	221,768.00	200,000.00
Contr Serv (Bet. Home and Sch)-Vendors	1,786,276.00	1,986,889.00
Contr Serv(Oth. than Bet Home & Sch)-Vend	191,015.00	253,733.00
Contr Serv(Bet. Home & Sch)-Joint Agrmnts	188,654.00	329,989.00
Contract. Serv. (Sp Ed Stds)-Vendors	915,570.00	107,954.00
Contract. Serv.(Spl. Ed. Students)-ESCs & CTSAs	99,950.00	766,000.00
Misc. Purchased Services - Transportation	33,960.00	42,605.00
General Supplies	525,000.00	450,000.00
Other Expenditures	\$ 4,701,525.00	\$ 4,897,170.00
TOTAL TRANSPORTATION	\$ 5,593,951.00	\$ 5,649,463.00

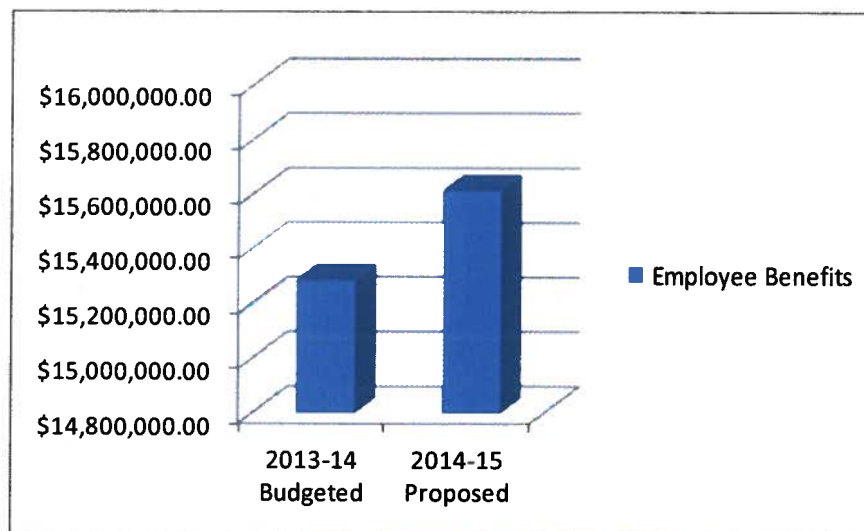


Employee Benefits

Program: Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefits and, while not paid directly to employees, is part of the cost of personnel services.

Budget: The district continues to participate in self insured health, prescription, dental, and workers compensation insurance plans. Based on the current year trend in health insurance costs our benefits broker has recommended an increase in budgetary funding across all lines of our health insurance plan. Although statutorily required Chapter 78 employee benefit contributions continue to offset the budgetary cost of benefits, the increase in benefit costs continue to outpace the amount contributed. The benefits broker at the direction of the administration periodically bids all lines of insurance to ensure the district is receiving an optimal rate for services.

Title	2013-14 Budgeted	2014-15 Proposed
Social Security Contributions	\$ 1,275,000.00	\$ 1,300,000.00
Other Retirement Contributions - PERS	1,351,500.00	1,382,973.00
Workmen's Compensation	238,592.00	240,000.00
Health Benefits	11,950,000.00	12,222,420.00
Tuition Reimbursement	145,000.00	145,000.00
Other Employee Benefits	326,742.00	325,000.00
TOTAL BENEFITS	\$ 15,286,834.00	\$ 15,615,393.00



Appendix

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	Kindergarten - Salaries of Teachers	11-110-100-101	1,656,724.00	1,680,589.00	23,865.00		
	Grades 1-5 - Salaries of Teachers	11-120-100-101	11,264,561.00	11,480,987.00	216,426.00		1 New K-3 Teacher
	Grades 6-8 - Salaries of Teachers	11-130-100-101	7,780,931.00	7,887,208.00	106,277.00		
	Grades 9-12 - Salaries of Teachers	11-140-100-101	10,979,517.00	11,122,824.00	143,307.00		
	Salaries of Teachers	11-150-100-101	70,000.00	70,000.00	-		
	Purchased Professional-Educational Services	11-150-100-320	96,730.00	96,730.00	-		
	Other Salaries for Instruction	11-190-100-106	707,667.00	676,174.00	(31,493.00)		
	Purchased Professional-Educational Services	11-190-100-320	978,900.00	995,900.00	17,000.00		
	Purchased Technical Services	11-190-100-340	-	45,500.00	45,500.00		
	Other Purchased Services (400-500 series)	11-190-100-500	52,145.00	58,200.00	6,055.00		Science, Art, Music Maintenance Services
	General Supplies	11-190-100-610	1,294,314.00	1,407,870.00	113,556.00		PARCC Expenses & Classroom Teaching Supplies
	Textbooks	11-190-100-640	96,258.00	62,819.00	(33,439.00)		
	Other Objects	11-190-100-800	149,145.00	235,258.00	86,113.00		Follett Bookshelf
13	TOTAL REGULAR PROGRAMS - INSTRUCTION	11-1XX-100-XX	35,126,892.00	35,820,059.00	693,167.00	1.97%	
	Salaries of Teachers	11-201-100-101	423,644.00	425,959.00	2,315.00		
	Other Salaries for Instruction	11-201-100-106	420,729.00	426,757.00	6,028.00		
	Purchased Professional-Educational Services	11-201-100-320	167,500.00	172,500.00	5,000.00		
	Other Purchased Services (400-500 series)	11-201-100-500	1,300.00	1,300.00	-		
	General Supplies	11-201-100-610	12,475.00	12,850.00	375.00		
	Textbooks	11-201-100-640	800.00	800.00	-		
23	TOTAL COGNITIVE - MILD		1,026,448.00	1,040,166.00	13,718.00	1.34%	

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	Salaries of Teachers	11-204-100-101	322,739.00	377,117.00	54,378.00		1 New Position
	Other Salaries for Instruction	11-204-100-106	267,902.00	267,733.00	(169.00)		
	General Supplies	11-204-100-610	3,750.00	2,000.00	(1,750.00)		
	Textbooks	11-204-100-640	500.00	500.00	-		
24	TOTAL LEARNING AND/OR LANGUAGE DISABILITIES		594,891.00	647,350.00	52,459.00	8.82%	
	Salaries of Teachers	11-209-100-101	504,050.00	510,385.00	6,335.00		
	Other Salaries for Instruction	11-209-100-106	63,651.00	64,336.00	685.00		
	Purchased Professional-Educational Services	11-209-100-320	289,371.00	292,000.00	2,629.00		
	Other Purchased Services (400-500 series)	11-209-100-500	3,000.00	3,000.00	-		
	General Supplies	11-209-100-610	7,050.00	6,400.00	(650.00)		
	Textbooks	11-209-100-640	1,100.00	700.00	(400.00)		
25	TOTAL BEHAVIORAL DISABILITIES		868,222.00	876,821.00	8,599.00	0.99%	
	Salaries of Teachers	11-212-100-101	303,868.00	307,522.00	3,654.00		
	Other Salaries for Instruction	11-212-100-106	132,801.00	130,579.00	(2,222.00)		
	Purchased Professional-Educational Services	11-212-100-320	160,000.00	160,000.00	-		
	Other Purchased Services (400-500 series)	11-212-100-500	1,750.00	1,500.00	(250.00)		
	General Supplies	11-212-100-610	-	-	-		
	Textbooks	11-212-100-640	300.00	-	(300.00)		
26	TOTAL MULTIPLE DISABILITIES		598,719.00	599,601.00	882.00	0.15%	
	Salaries of Teachers	11-213-100-101	4,524,544.00	4,572,734.00	48,190.00		
	Other Salaries for Instruction	11-213-100-106	1,022,861.00	1,037,325.00	14,464.00		
	Purchased Professional-Educational Services	11-213-100-320	390,000.00	390,000.00	-		

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	General Supplies	11-213-100-610	62,710.00	60,400.00	(2,310.00)		
	Textbooks	11-213-100-640	42,288.00	17,500.00	(24,788.00)		
27	TOTAL RESOURCE ROOM/RESOURCE CENTER		6,042,403.00	6,077,959.00	35,556.00	0.59%	
	Salaries of Teachers	11-214-100-101	552,136.00	519,119.00	(33,017.00)		
	Other Salaries for Instruction	11-214-100-106	262,764.00	227,618.00	(35,146.00)		
	Purchased Professional-Educational Services	11-214-100-320	245,000.00	245,000.00	-		
	Other Purchased Services (400-500 series)	11-214-100-500	250.00	500.00	250.00		Community Behavior Modeling Field Trips
	General Supplies	11-214-100-610	20,500.00	28,500.00	8,000.00		Rethink Autism Program
	Textbooks	11-214-100-640	200.00	200.00	-		
28	TOTAL AUTISM		1,080,850.00	1,020,937.00	(59,913.00)	-5.54%	
	Salaries of Teachers	11-215-100-101	421,129.00	426,492.00	5,363.00		
	Other Salaries for Instruction	11-215-100-106	274,730.00	276,367.00	1,637.00		
	Purchased Professional-Educational Services	11-215-100-320	-	-	-		
	Other Purchased Services (400-500 series)	11-215-100-500	151,000.00	151,000.00	-		
	General Supplies	11-215-100-600	2,000.00	2,000.00	-		
29	TOTAL PRESCHOOL DISABILITIES		848,859.00	855,859.00	7,000.00	0.82%	
	TOTAL SPECIAL EDUCATION - INSTRUCTION	11-2XX-100-XX	11,060,392.00	11,118,693.00	58,301.00	0.53%	
	Salaries of Teachers	11-230-100-101	1,342,093.00	1,362,384.00	20,291.00		
	General Supplies	11-230-100-610	5,500.00	7,500.00	2,000.00		RTI Materials
21	TOTAL BASIC SKILLS/REMEDIAL	11-230-100-XXX	1,347,593.00	1,369,884.00	22,291.00	1.65%	
	Salaries of Teachers	11-240-100-101	493,831.00	497,192.00	3,361.00		
	Other Salaries for Instruction	11-240-100-106	33,788.00	33,844.00	56.00		

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	General Supplies	11-240-100-610	5,500.00	1,500.00	(4,000.00)		
20	TOTAL BILINGUAL EDUCATION	11-240-100-XXX	533,119.00	532,536.00	(583.00)	-0.11%	
	Salaries	11-401-100-100	252,490.00	245,181.00	(7,309.00)		
	Supplies and Materials	11-401-100-600	86,816.00	91,375.00	4,559.00		Ethics Bowl, Honor Society, Choir, Band, Etc.
	Other Objects	11-401-100-800	1,300.00	1,300.00	-		
15	TOTAL EXTRA CURR. ACTVTS.	11-401-100-XXX	340,606.00	337,856.00	(2,750.00)	-0.81%	
	Salaries	11-402-100-100	713,114.00	724,025.00	10,911.00		
	Purchased Services (300-500 series)	11-402-100-500	128,650.00	129,944.00	1,294.00		
	Supplies and Materials	11-402-100-600	80,565.00	75,198.00	(5,367.00)		
	Other Objects	11-402-100-800	3,600.00	3,600.00	-		
22	TOTAL SCHOOL-SPONSORED ATHLETICS	11-402-100-XXX	925,929.00	932,767.00	6,838.00	0.74%	
	Salaries of Teacher Tutors	11-424-100-178	191,000.00	192,000.00	1,000.00		
	Other Purchased Services (400-500 series)	11-424-100-500	5,200.00	6,000.00	800.00		Music Opportunity Program
	General Supplies	11-424-100-610	11,700.00	2,200.00	(9,500.00)		
19	TOTAL OTHER SUPPL/AT-RISK PROG		207,900.00	200,200.00	(7,700.00)	-3.70%	
	Tuition to Other LEAs Within the State-Regular	11-000-100-561	-	-	-		
	Tuition to Priv.Sch. for the Disabled W/I State	11-000-100-566	1,499,963.00	1,788,523.00	288,560.00		Projected Increase in OOD Placement
	Tuition - State Facilities	11-000-100-568	17,699.00	17,699.00	-		
30	TOTAL OOD TUITION	11-000-100-XXX	1,517,662.00	1,806,222.00	288,560.00	19.01%	
	Salaries	11-000-211-100	286,476.00	279,243.00	(7,233.00)		

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	Other Purchased Services (400-500 series)	11-000-211-500	-	3,360.00	3,360.00		
	Supplies and Materials	11-000-211-600	-	300.00	300.00		
36	TOTAL ATTENDANCE	11-000-211-XXX	286,476.00	282,903.00	(3,573.00)	-1.25%	
	Salaries	11-000-213-100	809,436.00	787,511.00	(21,925.00)		
	Purchased Professional and Technical Services	11-000-213-300	20,000.00	21,500.00	1,500.00		Screenings & Physical
	Other Purchased Services (400-500 series)	11-000-213-500	600.00	600.00	-		
	Supplies and Materials	11-000-213-600	29,500.00	29,400.00	(100.00)		
31	TOTAL HEALTH SERVICES	11-000-213-XXX	859,536.00	839,011.00	(20,525.00)	-2.39%	
	Salaries	11-000-216-100	700,260.00	710,376.00	10,116.00		
	Purchased Professional - Educational Services	11-000-216-320	-	-	-		
	Supplies and Materials	11-000-216-600	8,900.00	16,900.00	8,000.00		Speech Language Protocols, Testing, & Supplies
32	TOTAL RELATED SERVICES	11-000-216-XXX	709,160.00	727,276.00	18,116.00	2.55%	
	Salaries	11-000-217-100	191,212.00	193,274.00	2,062.00		
	Purchased Professional - Educational Services	11-000-217-320	718,000.00	718,000.00	-		
	Supplies and Materials	11-000-217-600	7,000.00	3,500.00	(3,500.00)		
33	TOTAL OTHER SUPPORT SERVICES	11-000-217-XXX	916,212.00	914,774.00	(1,438.00)	-0.16%	
	Salaries of Other Professional Staff	11-000-218-104	1,890,293.00	1,917,476.00	27,183.00		
	Salaries of Secretarial and Clerical Assistants	11-000-218-105	281,147.00	285,125.00	3,978.00		
	Other Salaries	11-000-218-110	50,560.00	50,560.00	-		
	Purchased Professional - Educational Services	11-000-218-320	244,000.00	263,947.00	19,947.00		
	Other Purchased Prof. and Tech. Services	11-000-218-390	2,000.00	2,000.00	-		

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	Other Purchased Services (400-500 series)	11-000-218-500	3,860.00	3,860.00	-		
	Supplies and Materials	11-000-218-600	24,460.00	27,160.00	2,700.00		Software to interface guidance w/ colleges
	Other Objects	11-000-218-800	710.00	710.00	-		
34	TOTAL GUIDANCE	11-000-218-XXX	2,497,030.00	2,550,838.00	53,808.00	2.15%	
	Salaries of Other Professional Staff	11-000-219-104	2,730,312.00	2,846,152.00	115,840.00		New Behaviorist New Spec. Ed. Content Supv.
	Salaries of Secretarial and Clerical Assistants	11-000-219-105	252,742.00	254,159.00	1,417.00		
	Other Salaries	11-000-219-110	65,000.00	75,000.00	10,000.00		Summer IEP CST
	Purchased Professional - Educational Services	11-000-219-320	60,000.00	60,000.00	-		
	Misc Pur Serv(400-500 series Othan Resid Costs)	11-000-219-592	13,830.00	9,360.00	(4,470.00)		
	Supplies and Materials	11-000-219-600	20,500.00	31,500.00	11,000.00		Revised Testing & Assessment
35	TOTAL CHILD STUDY TEAMS	11-000-219-XXX	3,142,384.00	3,276,171.00	133,787.00	4.26%	
	Sal of Supervisor of Instruction	11-000-221-102	409,080.00	499,023.00	89,943.00		District Level Supervisors
	Sal of Secr and Clerical Assist.	11-000-221-105	178,207.00	180,211.00	2,004.00		
	Other Salaries	11-000-221-110	88,600.00	77,800.00	(10,800.00)		
	Sal of Facilitators, Math & Literacy Coaches	11-000-221-176	743,063.00	842,729.00	99,666.00		Grade Level Supervisors
	Purchased Prof- Educational Services	11-000-221-320	126,450.00	93,550.00	(32,900.00)		Savings from PD360
	Other Purch Services (400-500)	11-000-221-500	10,000.00	7,700.00	(2,300.00)		
	Supplies and Materials	11-000-221-600	223,661.00	266,713.00	43,052.00		Math Texts
	Other Objects	11-000-221-800	3,500.00	3,500.00	-		
16	TOTAL IMPROV. OF INST. SERV.	11-000-221-XXX	1,782,561.00	1,971,226.00	188,665.00	10.58%	

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	Salaries	11-000-222-100	682,868.00	680,418.00	(2,450.00)		
	Other Purchased Services (400-500 series)	11-000-222-500	5,000.00	5,000.00	-		
	Supplies and Materials	11-000-222-600	48,083.00	48,700.00	617.00		
17	TOTAL EDU. MEDIA SERV./LIBRARY	11-000-222-XXX	735,951.00	734,118.00	(1,833.00)	-0.25%	
	Salaries of Other Professional Staff	11-000-223-104	1,970.00	1,950.00	(20.00)		
	Other Purchased Services (400-500 series)	11-000-223-500	62,240.00	87,300.00	25,060.00		PD 360 Costs
	Supplies and Materials	11-000-223-600	500.00	500.00	-		
	Other Objects	11-000-223-800	3,000.00	2,000.00	(1,000.00)		
18	TOTAL INSTR. STAFF TRAINING SERV.	11-000-223-XXX	67,710.00	91,750.00	24,040.00	35.50%	
	Salaries	11-000-230-100	412,632.00	437,064.00	24,432.00		Contractual
	Salaries of Attorneys	11-000-230-108	119,646.00	119,646.00	-		
	Legal Services	11-000-230-331	90,000.00	45,000.00	(45,000.00)		PY Encumbrance
	Audit Fees	11-000-230-332	85,000.00	85,000.00	-		
	Architectural/Engineering Services	11-000-230-334	158,614.00	162,225.00	3,611.00		
	Other Purchased Professional Services	11-000-230-339	15,000.00	15,000.00	-		
	Purchased Technical Services	11-000-230-340	50,000.00	50,000.00	-		
	Communications / Telephone	11-000-230-530	708,770.00	665,600.00	(43,170.00)		
	BOE Other Purchased Services	11-000-230-585	15,000.00	15,000.00	-		
	Misc. Purch Serv (400-500) [Other than 530 & 585]	11-000-230-590	353,500.00	351,000.00	(2,500.00)		
	General Supplies	11-000-230-610	163,961.00	161,000.00	(2,961.00)		
	Judgments Against The School District	11-000-230-820	75,000.00	75,000.00	-		
	Miscellaneous Expenditures	11-000-230-890	5,000.00	5,000.00	-		

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	BOE Membership Dues and Fees	11-000-230-895	36,500.00	36,500.00	-		
37	TOTAL SUPPORT SERV.-GEN. ADMIN.	11-000-230-XXX	2,288,623.00	2,223,035.00	(65,588.00)	-2.87%	
	Salaries of Principals/Asst. Principals/Prog Dir	11-000-240-103	2,075,500.00	2,191,100.00	115,600.00		Contractual
	Salaries of Secretarial and Clerical Assistants	11-000-240-105	917,910.00	885,145.00	(32,765.00)		
	Other Salaries	11-000-240-110	70,550.00	59,750.00	(10,800.00)		
	Purchased Professional and Technical Services	11-000-240-300	15,000.00	13,000.00	(2,000.00)		
	Other Purchased Services (400-500 series)	11-000-240-500	11,895.00	11,900.00	5.00		
	Supplies and Materials	11-000-240-600	166,665.00	163,415.00	(3,250.00)		
	Other Objects	11-000-240-800	20,443.00	12,048.00	(8,395.00)		
38	TOTAL SUPPORT SERV.-SCHOOL ADMIN.	11-000-240-XXX	3,277,963.00	3,336,358.00	58,395.00	1.78%	
	Salaries	11-000-251-100	808,320.00	869,096.00	60,776.00		1 New Position
	Purchased Technical Services	11-000-251-340	35,000.00	35,000.00	-		
	Misc. Purchased Services (400-500) [O/T 594]	11-000-251-592	48,500.00	49,500.00	1,000.00		
	Sale/Lease-back Payments	11-000-251-594	15,000.00	15,000.00	-		
	Supplies and Materials	11-000-251-600	39,000.00	39,000.00	-		
	Interest on Lease Purchase Agreements	11-000-251-832	75,709.00	55,854.00	(19,855.00)		
	Miscellaneous Expenditures	11-000-251-890	5,000.00	5,000.00	-		
39	TOTAL CENTRAL SERVICES	11-000-251-XXX	1,026,529.00	1,068,450.00	41,921.00	4.08%	
	Salaries	11-000-252-100	674,168.00	717,958.00	43,790.00		1 New Position
	Purchased Technical Services	11-000-252-340	27,500.00	26,100.00	(1,400.00)		
	Other Purchased Services (400-500 series)	11-000-252-500	22,000.00	22,000.00	-		
	Supplies and Materials	11-000-252-600	73,594.00	72,100.00	(1,494.00)		

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	Other Objects	11-000-252-800	194,500.00	135,743.00	(58,757.00)		
40	TOTAL ADMIN. INFO TECHNOLOGY	11-000-252-XXX	991,762.00	973,901.00	(17,861.00)	-1.80%	
	Salaries	11-000-261-100	702,739.00	661,295.00	(41,444.00)		
	Cleaning, Repair, and Maintenance Services	11-000-261-420	405,338.00	458,344.00	53,006.00		Carpet Replacements
	General Supplies	11-000-261-610	300,376.00	288,700.00	(11,676.00)		
41	TOTAL REQUIRED MAINT FOR SCH FAC.	11-000-261-XXX	1,408,453.00	1,408,339.00	(114.00)	-0.01%	
	Salaries	11-000-262-100	3,040,888.00	3,069,128.00	28,240.00		
	Purchased Professional and Technical Services	11-000-262-300	49,250.00	45,000.00	(4,250.00)		
	Cleaning, Repair, and Maintenance Services	11-000-262-420	264,532.00	249,272.00	(15,260.00)		
	Other Purchased Property Services	11-000-262-490	208,940.00	208,940.00	-		
	Insurance	11-000-262-520	615,000.00	680,000.00	65,000.00		Proj. Inc. in Costs
	Miscellaneous Purchased Services	11-000-262-590	5,000.00	5,000.00	-		
	General Supplies	11-000-262-610	514,154.00	470,500.00	(43,654.00)		
	Energy (Natural Gas)	11-000-262-621	684,300.00	684,300.00	-		
	Energy (Electricity)	11-000-262-622	1,738,000.00	1,790,831.00	52,831.00		
41	TOTAL CUSTODIAL SERVICES	11-000-262-XXX	7,120,064.00	7,202,971.00	82,907.00	1.16%	
	Salaries	11-000-263-100	411,223.00	421,200.00	9,977.00		
	Cleaning, Repair, and Maintenance Services	11-000-263-420	80,500.00	92,500.00	12,000.00		Asphalt & Storm Drain Repair, Goose Control
	General Supplies	11-000-263-610	109,500.00	97,500.00	(12,000.00)		
41	TOTAL CARE AND UPKEEP OF GROUNDS	11-000-263-XXX	601,223.00	611,200.00	9,977.00	1.66%	
	Salaries	11-000-266-100	347,005.00	351,009.00	4,004.00		

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Piscataway Board of Education Preliminary Budget 2014/2015						
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Notes
	Purchased Professional and Technical Services	11-000-266-300	67,500.00	70,875.00	3,375.00	
	Cleaning, Repair, and Maintenance Services	11-000-266-420	2,000.00	2,000.00	-	
	General Supplies	11-000-266-610	30,000.00	55,000.00	25,000.00	Camera & Swipe System Maintenance
	Other Objects	11-000-266-800	2,000.00	-	(2,000.00)	
42	TOTAL SECURITY	11-000-266-XXX	448,505.00	478,884.00	30,379.00	6.77%
	TOTAL OPER. AND MAINT. OF PLANT SERV.	11-000-26X-XX	9,578,245.00	9,701,394.00	123,149.00	1.29%
	Salaries of Non-Instructional Aides	11-000-270-107	-	-	-	
	Sal. for Pupil Trans(Bet Home & Sch)-Reg.	11-000-270-160	367,636.00	357,293.00	(10,343.00)	
	Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	11-000-270-161	321,635.00	300,000.00	(21,635.00)	
	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-162	152,044.00	25,000.00	(127,044.00)	
	Sal. for Pupil Trans(Bet. H&S) - NonPublic Sch	11-000-270-163	51,111.00	70,000.00	18,889.00	Reclassification
	Management Fee - ESC & CTSA Trans. Program	11-000-270-350	-	35,000.00	35,000.00	
	Other Purchased Prof. and Technical Serv.	11-000-270-390	427,275.00	450,000.00	22,725.00	Bus Aides
	Cleaning, Repair, & Maint. Services	11-000-270-420	298,932.00	275,000.00	(23,932.00)	
	Rental Payments - School Buses	11-000-270-442	13,125.00	-	(13,125.00)	
	Contract. Serv. - Aid in Lieu Pymts-NonPub Sch	11-000-270-503	221,768.00	200,000.00	(21,768.00)	
	Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511	1,786,276.00	1,986,889.00	200,613.00	4 New Routes Tiers Per Diem
	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	191,015.00	253,733.00	62,718.00	Athletic, Activity, Late Runs
	Contr Serv(Bet. Home & Sch)-Joint Agrmnts	11-000-270-513	188,654.00	329,989.00	141,335.00	Vo-Tech & Non-Public
	Contract. Serv. (Sp Ed Stds)-Vendors	11-000-270-514	915,570.00	107,954.00	(807,616.00)	
	Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA	11-000-270-518	99,950.00	766,000.00	666,050.00	Reclassification

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	Misc. Purchased Services - Transportation	11-000-270-593	33,960.00	42,605.00	8,645.00		Software, Ez-Pass, MV Fees
	General Supplies	11-000-270-610	525,000.00	450,000.00	(75,000.00)		
43	TOTAL STUDENT TRANSPORTATION SERV.	11-000-270-XXX	5,593,951.00	5,649,463.00	55,512.00	0.99%	
	Social Security Contributions	11-000-291-220	1,275,000.00	1,300,000.00	25,000.00		
	Other Retirement Contributions - PERS	11-000-291-241	1,351,500.00	1,382,973.00	31,473.00		
	Unemployment Compensation	11-000-291-250	-	-	-		
	Workmen's Compensation	11-000-291-260	238,592.00	240,000.00	1,408.00		
	Health Benefits	11-000-291-270	11,950,000.00	12,222,420.00	272,420.00		
	Tuition Reimbursement	11-000-291-280	145,000.00	145,000.00	-		
	Other Employee Benefits	11-000-291-290	326,742.00	325,000.00	(1,742.00)		
44	TOTAL UNALLOCATED BENEFITS		15,286,834.00	15,615,393.00	328,559.00	2.15%	
	TOTAL PERSONAL SERVICES - EMPLOYEE BEN	11-XXX-XXX-2X	15,286,834.00	15,615,393.00	328,559.00	2.15%	
	TOTAL UNDISTRIBUTED EXPENDITURES		50,558,589.00	51,762,283.00	1,203,694.00	2.38%	
	TOTAL GENERAL CURRENT EXPENSE		100,101,020.00	102,074,278.00	1,973,258.00	1.97%	
	Grades 6-8	12-130-100-730	338,817.00	486,122.00	147,305.00		I-Pad Project
	Grades 9-12	12-140-100-730	1,000.00	1,000.00	-		
	Undist. Expend. - Required Maint for School Fac.	12-000-261-730	51,555.00	157,873.00	106,318.00		Current Expense Capital Projects
	School Buses - Regular	12-000-270-733	542,180.00	-	(542,180.00)		
	School Buses - Special	12-000-270-734	56,548.00	-	(56,548.00)		
	Undistributed Expenditures - Non-Inst. Serv.	12-000-300-730	5,000.00	-	(5,000.00)		
	TOTAL EQUIPMENT	12-XXX-XXX-73	995,100.00	644,995.00	(350,105.00)	-35.18%	

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Piscataway Board of Education Preliminary Budget 2014/2015							
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %	Notes
	Lease Purchase Agreements - Principal	12-000-400-721	1,615,853.00	1,635,704.00	19,851.00		
	Assessment for Debt Service on SDA Funding	12-000-400-896	243,505.00	243,505.00	-		
	TOTAL FACILITIES ACQUISITION AND CONST. S	12-000-400-XXX	1,859,358.00	1,879,209.00	19,851.00	1.07%	
	Capital Reserve - Transfer to Capital Projects	12-000-400-931	-	-	-		
	TOTAL CAPITAL OUTLAY		2,854,458.00	2,524,204.00	(330,254.00)	-11.57%	
	Transfer of Funds to Charter Schools	10-000-100-56X	348,037.00	206,645.00	(141,392.00)		
	GENERAL FUND GRAND TOTAL		103,303,515.00	104,805,127.00	1,501,612.00	1.45%	PY Encumbrance \$375,000
	Local Projects	20-XXX-XXX-XX	-	-	-		
	Purchased Ed. Services - Contracted Pre-K	20-218-200-321	442,200.00	442,200.00	-		
	TOTAL SUPPORT SERVICES	20-218-200-XXX	442,200.00	442,200.00	-	0.00%	
	TOTAL PRESCHOOL EDUCATION AID	20-218-XXX-XX	442,200.00	442,200.00	-	0.00%	
	Nonpublic Textbooks	20-XXX-XXX-XX	61,597.00	50,000.00	(11,597.00)		Flow thru funding to non-public schools
	Nonpublic Auxiliary Services	20-XXX-XXX-XX	97,798.00	100,000.00	2,202.00		Flow thru funding to non-public schools
	Nonpublic Handicapped Services	20-XXX-XXX-XX	129,181.00	200,000.00	70,819.00		Flow thru funding to non-public schools
	Nonpublic Nursing Services	20-XXX-XXX-XX	48,416.00	50,000.00	1,584.00		Flow thru funding to non-public schools
	Nonpublic Technology Initiative	20-XXX-XXX-XX	22,460.00	-	(22,460.00)		Flow thru funding to non-public schools
	Other	20-XXX-XXX-XX	40,548.00	-	(40,548.00)		
	Total Other State Projects		400,000.00	400,000.00	-	0.00%	
	TOTAL STATE PROJECTS	20-XXX-XXX-XX	842,200.00	842,200.00	-	0.00%	
	Title I	20-XXX-XXX-XX	502,502.00	307,800.00	(194,702.00)		

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Piscataway Board of Education Preliminary Budget 2014/2015						
Pg. #	Title	Account	2013-14 Budgeted	2014-15 Proposed	Difference	Difference %
	Title II	20-XXX-XXX-XX	147,492.00	100,000.00	(47,492.00)	
	Title III	20-XXX-XXX-XX	79,662.00	50,000.00	(29,662.00)	
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XX	1,799,747.00	1,300,000.00	(499,747.00)	
	Vocational Education	20-XXX-XXX-XX	-	-	-	
	Other	20-XXX-XXX-XX	-	-	-	
	TOTAL FEDERAL PROJECTS	20-XXX-XXX-XX	2,529,403.00	1,757,800.00	(771,603.00)	-30.51%
	TOTAL SPECIAL REVENUE FUNDS		3,371,603.00	2,600,000.00	(771,603.00)	-22.89%
	Interest on Bonds	40-701-510-834	1,088,813.00	1,001,625.00	(87,188.00)	
	Redemption of Principal	40-701-510-910	2,380,000.00	2,540,000.00	160,000.00	According to bond schedule
	TOTAL REGULAR DEBT SERVICE	40-701-510-XXX	3,468,813.00	3,541,625.00	72,812.00	2.10%
	TOTAL DEBT SERVICE FUNDS		3,468,813.00	3,541,625.00	72,812.00	2.10%
	TOTAL EXPENDITURES/APPROPRIATIONS		110,143,931.00	110,946,752.00	802,821.00	0.73%