

**Piscataway Board of Education
Fiscal Year 2025 Operating Budget**



Public Hearing April 25, 2024

PISCATAWAY TOWNSHIP BOARD OF EDUCATION

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Piscataway Township Schools
Budget 2024-2025

Table of Contents

Message from the Superintendent	1
Introduction	3
Enrollment.....	7
Revenues.....	8
Appropriations.....	11
Revaluation & Historical Tax Rates	12
Personnel	13
Regular Programs of Instruction	14
Specialized Programs of Instruction & Support Services	28
General Administrative & Support Services.....	44
Appendix	A1

Message from the Superintendent

To the Piscataway Community,

April 2024

The 2024-2025 school budget maintains the strides that our school district has made, and implements the vision we have for the children in our community. Over the past four years, society has been asked to adjust and complete tasks differently. Education is no different. We need to continue to adjust every approach to continue to engage and educate our students – academically, socially, and emotionally.

Our budget proposal is frugal and mindful of our fiduciary responsibility to spend tax dollars wisely. We have continued to invest in facility repairs and improvements, school safety and security, instructional technology, and mental health and well-being.

As always, we continue to focus on classroom instructional needs, but also continue to address necessary renovations, our buildings and grounds needs, and continuing to upgrade technology consistent with current security and instructional practices.

What does the 2024-2025 budget proposal support? The budget funds the New Jersey Student Learning Standards, which outline what every student should be taught; State and federal mandates, such as special education programs and transportation; and staff salaries and benefits. It accommodates the unique educational needs of many of our students in auxiliary and language programs.

The budget continues to expand and support our academic remediation programs. It funds additional English as a Second Language teachers, necessary special education personnel, and the addition of an E-Sports program in our high school. It continues to strengthen the vocabulary and grammar program in grades K-5 and our middle school math and science programs, and continues to support our electives and our visual and performing arts departments.

Our district is a full 1-to-1 iPad district for four years now. This means that the district provides an iPad for a learning device to all K-12 students. This budget continues to creatively support this initiative with up-to-date devices, software, maintenance, and security.

What are the challenges Piscataway faces?

- Besides a shortage of diverse and qualified teachers in mathematics, science, and special education, some students need comprehensive support, interventions, and psychological services. We are finding a great need to take care of our school community in many different ways. Our district has an extensive wellness program and provides many services in these areas to both staff and students.
- The district will continue our focus on supports and interventions for students that suffered learning loss as a result of the pandemic.
- Technology and technology safety is expensive and changes rapidly.
- Student safety and security has become more complex and expensive.

Piscataway residents can be enormously proud of what we have accomplished. We continue to see our students excelling in all academic and extracurricular areas. Seven years in a row, Piscataway was named one of the Best Communities for Music Education. We take great pride in all our extracurricular programs and feel very strongly that we offer state of the art experiences to our students. These experiences teach about teamwork and how to adapt to different situations in the future. We are constantly looking to provide our students with rich opportunities both in, and out of the classroom.

We have worked extremely well with the Township of Piscataway and the Piscataway Police Department to offer our entire community all possible benefits.

The community of Piscataway can be reassured that, moving forward, our commitment to student achievement and well-being as well as our commitment to prudent fiscal management will be front and center of our mission. And we will continue to do whatever it takes to take care of our school community.

Sincerely,

A handwritten signature in black ink, appearing to read "Frank Ranelli", enclosed in a thin black rectangular border.

Dr. Frank Ranelli
Superintendent of Schools

Introduction

The Township of Piscataway is a suburban-industrial community of approximately 61,000 people located 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 and is the fifth oldest municipality in New Jersey. The Township is home to Rutgers, the State University of New Jersey, as well as many Fortune 500 corporations. Piscataway Township and the Piscataway Board of Education are coterminous. The School District is an independent legal entity operating under Title 18A Education of the New Jersey Statutes and is subject to the rules and supervision of the State Board of Education and the Commissioner of the State Department of Education.

Education

The Piscataway Township Board of Education provides a full range of educational services appropriate to grade levels PK through 12 for approximately 7,300 students. These include regular education programs, special education programs for students with disabilities, extracurricular activities, interscholastic athletic programs, and adult/community education programs. Our educational programs offer a broad-based, challenging curriculum to ensure that every child has the opportunity to pursue a post-secondary education without the need for remedial course work.

The Piscataway Township Schools has been expanding its preschool program in order to provide our students the earliest opportunities for academic success as well as a full-day kindergarten program. Elementary school students are welcomed into a nurturing environment that offers a wide curriculum including a flourishing program in visual and performing arts. The intermediate and middle schools encourage students to become active learners and appreciate diverse learning opportunities.

Piscataway High School provides a comprehensive range of academic opportunities to meet all of our students' needs including Advanced Placement and honors courses, and an Academy Program with curricula focused on specific career paths. Academy students follow a four year recommended sequence of courses in one of five academies: Business, Engineering, Health Sciences, Performing Arts, or Visual Arts. Successful students graduate with honors upon completing all of the requirements. Piscataway High School also offers a concurrent credit program that allows students to earn college credit for courses taken at the high school.

The District has an extensive special education program for students with disabilities. In-district self-contained programs provide learning environments that allow the students to attend school in their home community with their peers. Specialized programs are available for instruction in life skills and job training with internships at local businesses. Classes and programs are tailored to the needs of the students based on the recommendations of the IEP team, which includes the parent/guardian.

Piscataway High School provides opportunities for students beyond the classroom with an extensive list of extracurricular activities and athletic programs. The District continues to expand its middle school sports programs and offers after-school activities at all of its K-12 schools. The District's *You, I, We Inspire* program was named Grand Prize winner by the National School Boards Association for its combined focus on academic achievement and character education. Piscataway is one of the few districts that provide on-site counseling services at no charge to families through a partnership with Rutgers University.

The Piscataway Township Schools remain committed to assisting all students achieve college and career readiness. Along with a rigorous instructional program being implemented at all grade levels, the District continues to offer supplemental programs to students in need by providing support specialists, Saturday and Summer Academies, a partnership with Rutgers University, and tutoring and mental health counseling. Funding for these supplemental programs has come from a combination of implementing efficiencies in non-instructional areas of the operation, participating in shared services agreements, instituting cost containment measures, and utilizing COVID-19 pandemic federal funding.

In response to COVID-19, the District implemented a one-to-one iPad initiative for all students in grades PK-12. With the return to in-person instruction, technology continues to be utilized, but there is a renewed focus on interpersonal relations and hands-on learning. Students in the earlier grades have access to classroom sets of iPads, but the District has reduced the number of grades that take the iPads home. Replacing aging iPads, desktop computers, and interactive whiteboards continues to require significant financial resources.

The District completed numerous additions, renovations and upgrades to its buildings over the past decade through a combination of efficient budgeting, the use of capital reserve, and New Jersey Schools Development Authority (SDA) Regular Operating District (ROD) grants. SDA ROD grants are funds provided by the State of New Jersey to school districts to pay for 40% of eligible school project costs. These grants allowed the district to undertake important renovations and upgrades with the taxpayers only paying 60% of the project cost. Although a new round of ROD grants were just announced, the District's projects were not selected. The last round of ROD grants received by the District were awarded in 2013.

Budget efficiencies have allowed the District to continue reserving funds in its capital reserve account and subsequently use those funds to address building improvements and infrastructure needs. The District's annual building and facilities improvements focus on providing learning environments that will greatly enhance student achievement. All of the improvements are designed to support the instructional program and help Piscataway keep pace with educational requirements and facilities in surrounding communities.

Several capital projects were completed in the first half of the 2023-2024 school year: the installation of 33 water bottle filling stations, paving projects at three schools, and the installation of new generators at four schools. COVID-19 impacted supply chain delivery schedules, which has delayed the completion of an HVAC replacement project until the summer of 2024. Several new projects are in the planning stages and will be initiated during 2024-2025: paving projects at three schools, dust collection system upgrades at Piscataway High School, media center upgrades including an e-sports gaming area at Piscataway High School, and acoustical improvements in several gyms.

The Piscataway Township Schools began work on its energy savings improvement program (ESIP) during the 2021-2022 school year. Construction began on energy conservation measures (ECM) that will be paid for with energy and maintenance savings over the next 18 years. Projects in the ESIP include the installation of solar panels, LED lighting, HVAC units, transformers, boilers, water conservation measures, window replacements, and building envelope upgrades. Completion of the ESIP projects is expected by the end of the 2023-2024 school year.

Economy

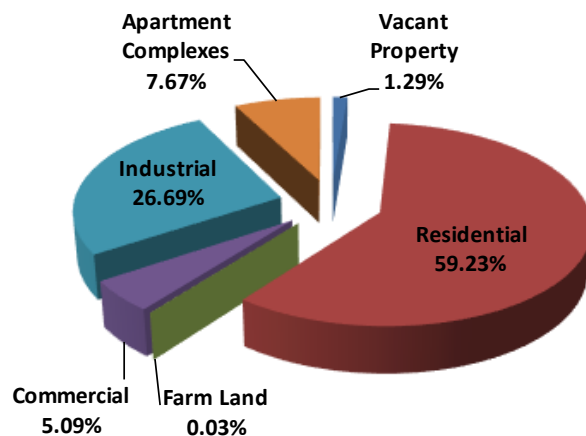
Piscataway is a community with a large residential area and pockets of industrial and warehouse facilities whose economy benefits from its proximity to New York City and an expansive road infrastructure near major roadways. Piscataway is the home of many well-known industrial concerns, research centers and computer/data warehouses comfortably spaced in attractively designed modern buildings on broad beautifully landscaped sites including GE Healthcare, Telcordia, Chanel Inc., Colgate-Palmolive, and Johnson & Johnson.

Piscataway is also the home of numerous facilities for Rutgers, the State University of New Jersey, including Livingston College, the College of Engineering, the School of Pharmacy, the Rutgers Athletic Center Complex and Rutgers Stadium. Rutgers University properties cover approximately one-eighth of the Township, but produce zero tax revenue for the District.

In September 2017, Standard & Poors upgraded the District’s general obligation debt long-term rating from AA- to AA. In addition to the strength of the District’s financial operations, S&P cited Piscataway’s “good to very strong economic indicators with a growing tax base and no concentration among leading taxpayers.” The District has consistently paid down its outstanding debt and is now debt-free after its final payment was made in August 2022.

The assessed value of ratables in the Township increased \$844,324,900 from \$9,487,524,000 in 2023 to \$10,331,848,900 in 2024. The increase was primarily attributable to the two largest ratable categories with an 8.8% increase in the value of residential ratables and a 7.2% increase in industrial ratables, which is indicative of strong residential sales and warehouse developments in Piscataway. Piscataway’s ratables are classified in the 2024 Middlesex County Board of Taxation Abstract of Ratables as follows:

Vacant Property	\$	133,659,400
Residential	\$	6,119,074,000
Farm Land	\$	2,697,600
Commercial	\$	526,278,300
Industrial	\$	2,757,911,500
Apartment Complexes	\$	792,228,100
Total Ratables	\$	<u>10,331,848,900</u>



Budgets

The District has the following major governmental funds in its annual budget:

General Fund: The general fund is the general operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

General Current Expense: Accounts for all expenditures of the District for current expenses. Expenditures included here would be regular program instruction costs and the administrative and other support service costs related to providing the district's normal operations.

Capital Outlay: Accounts for all expenditures of the District for capital outlay supported by current revenues. It includes increases in the general fund capital reserve, equipment purchases, and facilities acquisition and construction services.

Special Revenue Fund: The District maintains one combining special revenue fund which includes the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Examples include State funding for Preschool and Chapter 192/193 nonpublic educational services, and Federal funding for Elementary and Secondary Education Act (ESEA) programs and COVID-19 assistance through CARES-ESSER I, ESSER II, and ARP-ESSER.

Debt Service Fund: The debt service fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt and certificates of participation of governmental funds.

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue, and debt service funds. The budgets are submitted to the Executive County Superintendent of Schools for approval and are adopted by a roll call vote of the Board of Education as long as the budget's tax levy complies with the New Jersey tax cap law pursuant to N.J.S.A.18A:7F-38 and 39. The New Jersey tax cap law restricts the increase in the local tax levy to 2% plus adjustments for enrollment, increases in budgeted health care costs, increases in pension liability costs, and adjustments for responsibility shifted from/to another entity.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds, there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States of America with the exception of the legally mandated revenue recognition of the last state aid payment for budgetary purposes only and the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

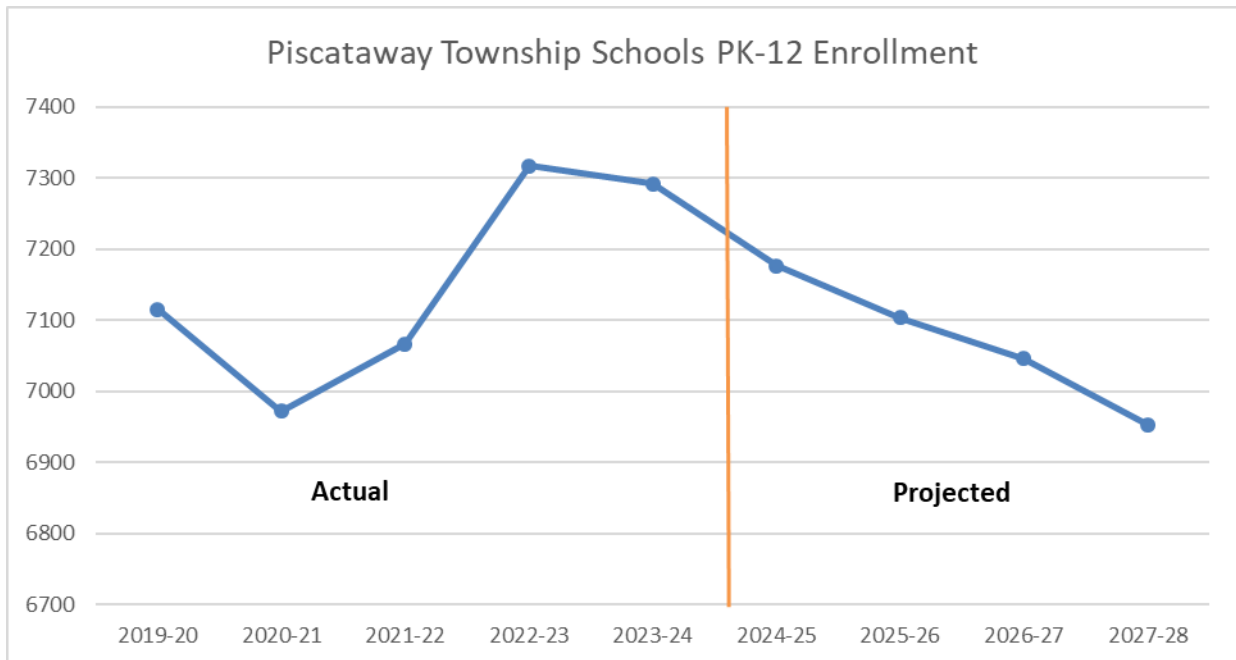
The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

Enrollment

The District monitors its enrollment and assesses the impact of potential housing redevelopment projects in Piscataway. K-12 enrollment has stabilized over the last four years as kindergarten enrollment has been similar to graduating class sizes. Projecting forward, there has been a decrease in the number of births in Piscataway that will be supporting kindergarten enrollment and the number of enrolled kindergarten students as a percentage of those births has also declined.

The District has undertaken an aggressive expansion of its preschool program as a result of increased funding from the New Jersey Department of Education. Fully-funded preschool enrollment has increased from 62 students in 2016-2017 to 540 students in 2023-2024. Providing high-quality education to 3 and 4 year old students is statistically proven to improve learning outcomes and the District is optimistic it will increase the number of students enrolling in kindergarten. Total resident enrollment (inclusive of the preschool program) increased from 7,115 students in 2019-2020 to 7,292 students in 2023-2024. The District projects declining enrollment moving forward due to smaller grade-level sizes and limited opportunities for further preschool expansion.

There have been a number of residential apartment developments completed during the past five years, but these developments have had a low impact on the schools. There are several additional housing developments under construction that may yield additional students, but the enrollment projections in the graph below do not include any potential students from these developments. The District continues to monitor possible future developments in the Town’s affordable housing plan including the Ericsson Redevelopment, Rivendell Redevelopment, the Timothy Christian School site, and a “Town Centre” proposal, which may include apartments and single-family homes in close proximity to Piscataway High School.



Revenues

General Fund

Local Sources: Local sources of funds include transportation fees, tuition, solar renewable energy certificates (SRECs), miscellaneous income and budgeted fund balance.

Transportation – The District anticipates \$300,000 in revenue from parents for approximately 800 subscription bussing students. These students reside within the district limit from their school of attendance and are not eligible for free transportation services. Shared transportation agreements with other districts have decreased since COVID resulting in lower projected revenue of \$50,000.

Tuition – The District anticipates \$325,000 in revenue for tuition received primarily from other districts for students enrolled in our special education programs.

SRECs – The District generates SRECs from solar panels installed on six of the District’s building. SRECs are advertised on an approved exchange site and sold through a competitive bid process. The District is projecting revenue of \$400,000 from the sales of SRECs.

Rent and Royalties – The District generates revenue from the Before and After Care program for their use of the school facilities. In addition, the District earns income from renting its fields, gyms, auditoriums and classrooms to private entities. Projected rental income is \$600,000.

ESIP Rebates – As part of the ESIP, the District is eligible for certain rebates during the first three years of the project. Projected rebates for 2024-2025 are \$450,000.

Miscellaneous Income – Included in this amount are items such as interest, E-rate refunds, insurance settlements and refunds, revenue from the sale of equipment, and iPad insurance revenue.

Capital & Maintenance Reserve - The District has established reserve accounts to fund specific projects in accordance with New Jersey statutes. No withdrawals from Capital Reserve or Maintenance Reserve have been budgeted for 2024-2025.

Budgeted Fund Balance – As a result of New Jersey statutes, school districts are limited to 2% of its appropriations that can be held in unrestricted fund balance. The Piscataway Township Board of Education budgeted \$7,678,114 in unrestricted fund balance to fund the 2024-2025 budget.

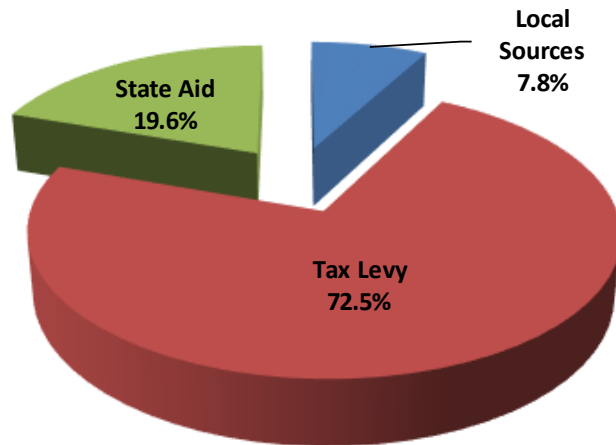
Local Tax Levy: The local tax levy accounts for 73% of the revenue needed for the 2024-2025 operating budget. The Township collects the taxes, and the District and the Township agree on a schedule for taxes to be remitted over the school year. The tax levy increase for 2024-2025 is only 1.0%. Additional state aid helped the District keep the tax levy increase well below the allowable maximum, which was 2.3%.

Revenues (continued)

State Sources: Funds provided by the State of New Jersey are distributed to local school districts by the state using a state aid formula. This formula was modified due to the adoption of New Jersey Senate Bill S2, which redistributes aid to underfunded school districts. Piscataway shifted from being an underfunded district to being considered overfunded for 2023-2024. Based on adjustments in the equalization aid factors, Piscataway was once again considered underfunded and thus received a state aid increase of \$4,818,592 for 2024-2025. The District's state aid future is unpredictable due to the outsize impact of swings in these two data points that can be neither predicted nor controlled by the Board of Education. The District is advocating for adjustments in state funding that will make state aid more predictable and give school districts the ability to increase revenues up to their adequacy budget.

	2023-2024 Budgeted	2024-2025 Proposed	Change
General Fund			
Transportation Fees	\$ 350,000	\$ 350,000	0.00%
Tuition	\$ 325,000	\$ 325,000	0.00%
Other miscellaneous revenues	\$ 2,194,282	\$ 2,900,000	32.16%
Fund Balance - Tax Relief	\$ 9,552,617	\$ 7,678,114	-19.62%
Local Sources	\$ 12,421,899	\$ 11,253,114	-9.41%
Tax Levy	\$ 103,062,878	\$ 104,093,507	1.00%
Maintenance Reserve Withdrawal	\$ 700,000	\$ -	-100.00%
Equalization Aid	\$ 11,712,342	\$ 12,888,163	10.04%
Special Education Aid	\$ 5,639,333	\$ 7,923,339	40.50%
Transportation Aid	\$ 3,188,747	\$ 3,834,125	20.24%
Security Aid	\$ 1,295,620	\$ 2,009,007	55.06%
Extraordinary Aid	\$ 1,400,000	\$ 1,400,000	0.00%
SEMI Aid	\$ 139,174	\$ 148,489	6.69%
State Aid	\$ 23,375,216	\$ 28,203,123	20.65%
TOTAL General Fund	\$ 139,559,993	\$ 143,549,744	2.86%

2024-2025 General Fund Operating Revenue



Revenues (continued)

Special Revenue Fund

The Special Revenue Fund consists of revenue sources that are restricted to expenditures for specific purposes. Examples of special revenue include Preschool Education Aid (PEA), Elementary and Secondary Education Act (ESEA) funds, Individuals with Disabilities Education Act (IDEA) funds, Chapter 192/193 Nonpublic Educational Services funds, and Elementary and Secondary School Emergency Relief (ESSER I/ESSER II/ARP-ESSER) funds.

	2023-2024		2024-2025	
	Budgeted		Proposed	Change
<u>Special Revenue Fund</u>				
Preschool Education	\$ 8,814,455	\$	9,458,424	7.31%
Other State Sources	\$ 750,000	\$	800,000	6.67%
Federal Sources	\$ 2,841,386	\$	2,981,585	4.93%
<i>TOTAL Special Revenue Fund</i>	\$ 12,405,841	\$	13,240,009	6.72%

Debt Service Fund

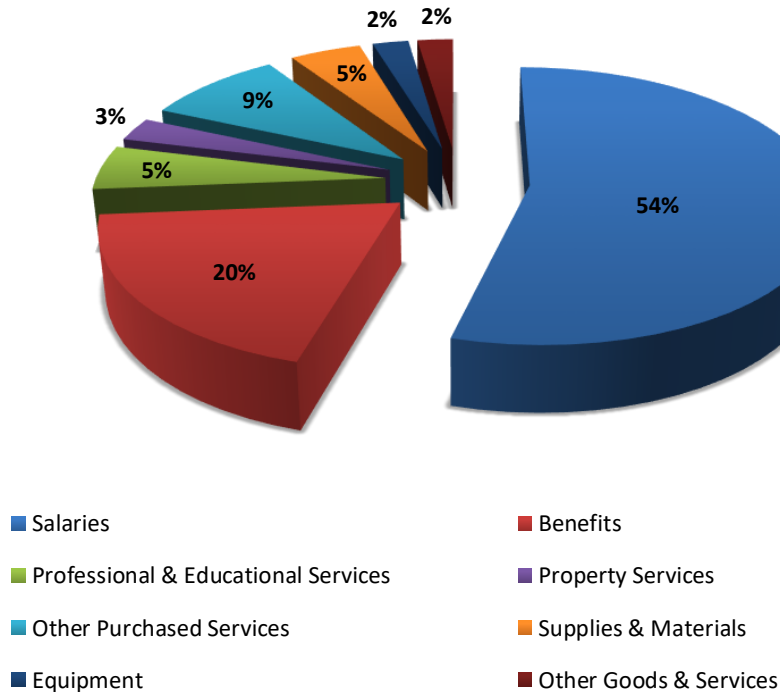
A debt service tax levy is used to fund the payment of bonds that were authorized in previous years by the voters of the municipality through referendums, in accordance with state law. Bonds issued by the District are general obligation bonds that are retired in serial installments of principal and interest. The District is now debt-free and thus does not collect a debt service tax levy.

Appropriations

Detailed discussions of appropriations by program begin on page 14.

	2023-2024 Budgeted	2024-2025 Proposed	Change
<u>General Fund</u>			
100 Salaries	\$ 75,289,293	\$ 77,974,557	3.57%
200 Benefits	\$ 26,988,502	\$ 27,806,587	3.03%
300 Professional & Educational Services	\$ 6,832,910	\$ 7,466,366	9.27%
400 Property Services	\$ 4,003,319	\$ 3,976,697	-0.66%
500 Other Purchased Services	\$ 12,605,606	\$ 12,913,636	2.44%
600 Supplies & Materials	\$ 6,563,557	\$ 6,683,135	1.82%
700 Equipment	\$ 1,744,550	\$ 3,375,252	93.47%
800 Other Goods & Services	\$ 1,770,301	\$ 1,813,797	2.46%
Capital Outlay	\$ 2,943,505	\$ 243,505	-91.73%
Charter Schools	\$ 718,450	\$ 896,212	24.74%
Interest on Reserve Accounts	\$ 100,000	\$ 400,000	300.00%
Total General Fund	\$ 139,559,993	\$ 143,549,744	2.86%
Total Special Revenue Fund	\$ 12,405,841	\$ 13,240,009	6.72%
Total Debt Service Fund	\$ -	\$ -	#DIV/0!
TOTAL APPROPRIATIONS	\$ 151,965,834	\$ 156,789,753	3.17%

2024-2025 General Fund Appropriations



Revaluation & Historical Tax Rates

Under NJ Title 40A which governs municipalities, the township is solely responsible for assessing the value of homes and collecting property taxes on behalf of the municipality, county and school district. The township collects taxes on behalf of the school district based on the tax levy approved by the Board of Education, but the method in which taxes are assessed or collected is exclusively the jurisdiction of the township. In 2014, Piscataway Township completed a revaluation of property assessments that adjusted the average assessed home value in the township and redistributed the amount of taxes collected from each homeowner. In 2017, the township began a program to reassess 25% of properties each year and adjust the market values accordingly.

Property values and the distribution of valuations affect the impact of tax levy increases on the residential community. Strong commercial and industrial property valuations soften the impact of tax levy increases on the residents. Overall, ratables in Piscataway Township increased \$844 million to \$10.3 billion. The majority of this increase was attributable to increased valuations in residential and industrial properties. The average assessed value of a home in Piscataway Township increased from \$413,009 in 2023 to \$448,876 in 2024.

The tax rate has decreased marginally each year as the average assessed home value has increased. In 2021, the Board of Education recognized the impact of COVID-19 on the community and decided to increase the tax levy only 1% resulting in a minimal tax impact on residential homeowners. The 3.84% tax levy increase in 2022 was a result of the District utilizing banked cap. In 2023, the overall tax increase on homeowners was only \$34.96 because of the elimination of the debt service tax levy. In 2024, the Board again decided to increase taxes only 1% with an impact of \$35.90 to the average homeowner. Overall, the tax increase on the average assessed home has averaged \$64.84 the past five years.

	2020	2021	2022	2023	2024
General Fund School Tax Rate	1.19955	1.18985	1.14875	1.08585	1.00750
Debt Service Fund School Tax Rate	0.04633	0.04557	0.04241	0.0	0.0
Total Tax Rate per \$100	1.24588	1.23542	1.19116	1.08630	1.00750
Average Assessed Home Value	\$342,264	\$345,317	\$373,716	\$413,009	\$448,876
Tax Increase on Average Assessed Home	\$65.96	\$1.91	\$185.45	\$34.96	\$35.90

Personnel

Salaries and benefit costs account for the largest portion of the operating budget, projected to be 74% in 2024-2025. Every year the budget process requires a detailed review of staffing. This includes evaluating enrollment projections and their potential impact on class size, reviewing staffing for instructional programs, and identifying the support services required to meet the varied needs of our student population. This review of staffing and potential needs for the 2024-2025 school year included every grade level and program. The goal is to identify the staffing that would support the delivery of our educational programs within the parameters of our fiscal resources.

District administrators made staffing requests to meet the educational needs identified in their respective buildings or departments. The majority of the requests were to meet mandated class size or IEP requirements of the English Language Learner and special education populations. The following positions equating to 6.0 FTEs have been added to the 2024-2025 budget:

- Math Honors Teacher - Intermediate Schools
- Elementary School ESL Teacher
- Middle School ESL Teacher
- PHS ESL Teacher
- BCBA Teacher - Preschool
- Safety Officer – Middle School

The District will also be adding girls' flag football coaching stipends and e-sports advisor stipends at Piscataway High School.

Offsetting these additions are 4 position reductions resulting in net staffing additions of 2.0 positions. The District monitors enrollment activity monthly, and it is expected that further shifts in staffing needs and grade level assignments may occur through June 2024. Any changes will be accounted for through attrition and staff redistribution.

Regular Programs of Instruction

Regular Programs of Instruction

Program: Our programs are comprised of initiatives and activities that offer students in grades K-12 with interactive learning experiences to prepare them for 21st century global citizenry. Moreover, in keeping with the mission as reflected by the New Jersey Student Learning Standards (NJSLs), our programs will also focus on student personal growth and development, life literacies, and career readiness, where students will be provided with the necessary skills to make informed career and financial decisions. This will further enable them to be productive community members in a digital society, and to successfully meet the challenges and opportunities in an interconnected global economy. Regular program instructional costs include all direct classroom instructional costs, (i.e., teacher salaries and other compensation, aides, other instructional staff, classroom technology and supplies, etc.).

Budget: The district continues to recognize the necessity of professional development (PD) as well as the importance of minimizing its effect on the loss of instructional time while achieving it. To this end, the budget supports embedded targeted professional development delivered by district administrators, our district professionals and content specialists. As such, we will continue to make use of scheduled flex-time, team planning and faculty meetings for cross-grade articulation. We also realize the importance of securing outside vendors when appropriate to ensure that we maintain fidelity to current research-based trends and developments. As such, our in-district PD will include an increase in this area across all academic genres to best prepare our staff to provide instruction to students. As in the prior year, staff realignments, salary increases and new staff salary differentials account for the fluctuations in salary classifications. Supplies expenses are flat as the District utilizes multi-year planning to phase-in new expenses and rotate supply replenishments.

Math: This budget will support the continuation of curriculum updates and revisions necessary for alignment to the New Jersey Student Learning Standards (NJSLs). For continued student growth and to address the needs of our diverse population, technology based resources will be expanded to include support a targeted intervention program. Revised versions of Math consumable workbooks, manipulatives and digital licenses and tools compatible with student devices will also be purchased. The budget funds our Local Enriched Academic/Arts Program (L.E.A.P.) with the purchase of materials to enhance the project based activities designed for the program.

Science: Improvements to the Science curriculum include curriculum updates for various courses and continued alignment of curriculum to the New Jersey Student Learning Standards for Science (NJSLs-Science) and Next Generation Science Standards (NGSS). The budget funds custom-made science kits for the elementary and intermediate classrooms as well as inquiry-driven labs in all K-8 science classes. At the high school, there are funds to provide support for Health Sciences Academy & Rutgers University (RU) Dual Enrollment courses, including transportation for Regional, State, & National Competitions, Trips, and Conferences. The budget will also support the purchase of online resources for various grade levels to further support students' understanding of the disciplinary core ideas of the curriculum. Since the majority of the curriculum is delivered through experiment and discovery, the budget will allow for the purchase of supplementary general science resources for all students and will empower students to lead investigations and engage in all NGSS-based Science and Engineering Practices.

Regular Programs of Instruction (continued)

English Language Arts (ELA): The K-12 English Language Arts curricula's standards will be updated for the 2024-25 school year, to reflect the new English Language Arts, which include the addition of core texts that reflect the district's goal of diversity, equity, and inclusion. At all grade levels, costs of digital tools to support reading comprehension, vocabulary development, advanced placement opportunities, remediation and numerous interventions are budgeted. The use of these tools are to be considered as supplemental to existing curriculum, not to supplant existing curriculum. Technology will continue to be funded throughout the district to support these initiatives.

With our emphasis on the integration of the Science of Reading (SoR) into all K-8 English Language Arts curricula, this budget will allow us to further develop our skills surrounding teaching reading, learning to read, and reading to learn, especially in anticipation of a new K-8 Literacy curriculum in K-8 for the 2025-26 school year.

Social Studies: The High School Social Studies curriculum is in the process of being enhanced, per the latest revisions to the NJ Student Learning Standards. The additional AP African American Studies course will be moving from the pilot year into its official implementation of the College Board offering. The budget will continue to support this effort. Since the majority of the intermediate/middle school curriculum is delivered through digital methods, the budget will allow for the purchase of supplementary general social studies knowledge resources for grades 3-8 students, as appropriate. Grades K-2 will receive interdisciplinary classroom library texts to support the social studies curricular map as needed. Resources and changes will also be made to continue to promote the district goal of diversity, equity, and inclusion as well as incorporating prerequisite NJDOE requirements concerning Asian American Pacific Islanders (AAPI) as well as the Amistad and Holocaust initiatives.

Physical Education/Health: Fitness and skills-based instruction is a focus within the K-3 program. Middle school and high school programs invest in equipment and materials to expand our offerings, better manage student utilization, and provide availability at multiple locations. Equipment for individual fitness activities is funded for incorporation in the PE/Health curriculum using functional fitness stations and additional PE activity offerings. The budget also supports the infusion of non-traditional physical activity into our curriculum as we work with outside companies to increase our program offerings in the areas of health and wellness and current State mandates.

VPA (Visual/Performing Arts): We will continue to align and revise our district visual art, music, dance, and theater curricula to align to our State Standards. Performing arts purchases will revitalize the performance repertoire of our instrumental and vocal music, theater, and dance ensembles and courses. Visual arts purchases will provide supplies and materials for our visual arts students. Transportation costs will maintain and fund district arts programs, special enrichment activities, and multi-grade festivals. The budget will also support partnerships with current industry instructional programs (NJ PAC, McCarter Theater, and State Theatre), artists-in-residence, guest clinicians, and opportunities for our students to be part of various arts festivals at the county, state, and national level. We will support our curriculum with proven digital music resources, extra-curricular opportunities for students, and continued upgrades of technology in our visual and performing arts classrooms, which will promote our district goal of equity for all students regarding access to programs and resources.

Regular Programs of Instruction (continued)

Practical Arts/Career and Technical Education (CTE): The budget promotes continued support to the Engineering Academy through writing curriculum updates aligned to revisions to the nationally recognized Project Lead the Way (PLTW) curriculum. The Engineering Academy enables students who complete the program to be eligible for college credit at colleges around the country. This budget also includes writing curriculum updates for the Co-op Education, Electricity and Wood Technology classes. These classes prepare students for skill trades and career readiness skills to be successful in the world of work after high school. Materials are budgeted for the advanced level Food and Nutrition course as well as professional development for teachers. The professional development includes summer training for a Business Academy Teacher preparing to offer a dual credit course with Syracuse University. Finally, the budget also includes funding for a speaker series for students in the Engineering and Business Academies to provide opportunities for them to learn from industry professionals.

World Language/ESL: ESL supplies will be purchased to address state mandatory ESL/ACCESS assessments for grades K-12, the addition of middle school ESL e-text licenses, leveled readers, and the replacement of consumable ESL elementary instructional student materials. All of the K-5 and 6-8 WL curriculum is scheduled for revision to continue alignment with the WL-NJSLS. World Language resources, consumable student workbooks, digital resources and virtual field trips also support this increase in rigor.

Digital Resources: All online media references, content resources systems, keyboarding and other digital literacy tools and programs are maintained for K-8 schools. The budget provides funding for digital NJSLS resources in all four content areas for the middle grades, a learning management system for grades K-12, and digital libraries for the intermediate, middle, and high school. The budget also includes a student data analytic tool to allow our staff to track individual or group progress with various lenses.

Assessment: The availability of alternative assessments to meet the state graduation requirements are funded. These include Accuplacer (select courses) and PSAT grades 9-11 (all students), diagnostic assessments for RTI interventions and digital progress monitoring tools for all students, including kindergarten.

Regular Programs of Instruction (continued)

Title	2023-24 Adj. Budget	2024-25 Proposed
Kindergarten - Salaries of Teachers	\$ 1,710,677	\$ 1,648,059
Grades 1-5 - Salaries of Teachers	\$ 11,772,726	\$ 13,016,683
Grades 6-8 - Salaries of Teachers	\$ 8,176,931	\$ 8,662,301
Grades 9-12 - Salaries of Teachers	\$ 11,520,058	\$ 12,175,105
Salaries of Teachers	\$ 50,000	\$ 50,000
Salaries & Personnel	\$ 33,230,392	\$ 35,552,148
Local Contrib. - Trans to Special Rev- Inclusion	\$ 236,896	\$ 313,320
Purchased Professional-Educational Services	\$ 80,803	\$ 80,000
Other Salaries for Instruction	\$ 191,015	\$ 190,324
Purchased Professional-Educational Services	\$ 1,800,591	\$ 1,650,050
Other Purchased Services (400-500 series)	\$ 53,103	\$ 53,100
General Supplies	\$ 2,321,860	\$ 2,323,619
Textbooks	\$ 48,491	\$ 35,945
Other Objects	\$ 734,208	\$ 689,098
Other Expenditures	\$ 5,466,967	\$ 5,335,456
TOTAL REGULAR PROGRAMS/INSTRUCTION	\$ 38,697,359	\$ 40,887,604

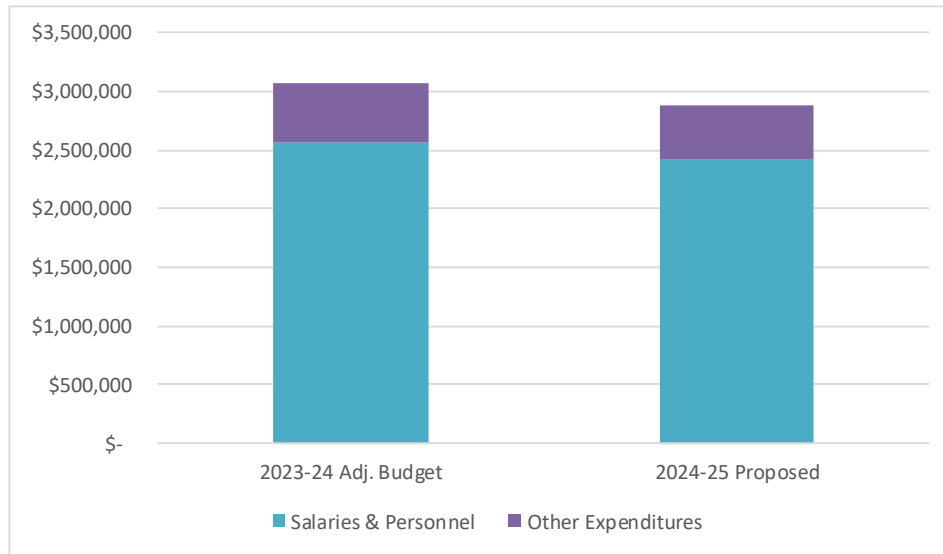


Improvement of Instruction

Program: Initiatives and activities are primarily related to supporting instructional staff in planning, developing, implementing, and evaluating the delivery of standards aligned learning experiences for students. These activities include data disaggregation via cross grade-band collaboration, curriculum audits, adjustments to scope and sequence, strategies for instruction, and further development of our Multi-Tiered Systems of Support (MTSS), ensuring that the social, emotional and academic needs of our students are being met.

Budget: Salaries for curriculum supervisors, facilitators and coaches are increasing to reflect contractual increases. The distribution of federal NCLB/ESEA Title I subsidies for intervention services is used to support salaries of support specialists and is supplemented by district budgeted funds. Title I distribution is allocated by pupil enrollment at schools. Moreover, our efforts to accelerate learning for all students can be evidenced in the increase in Purchased Prof-Educational Services. The decrease in supplies and materials is due in part to our acquisition of tech-book adoptions in math and science that have multi-year licenses.

Title	2023-24 Adj. Budget	2024-25 Proposed
Sal of Supervisor of Instruction	\$ 1,700,173	\$ 1,758,203
Sal of Secr and Clerical Assist.	\$ 169,404	\$ 140,319
Other Salaries	\$ 166,322	\$ 126,441
Sal of Facilitators, Math & Literacy Coaches	\$ 530,497	\$ 391,008
Salaries & Personnel	\$ 2,566,396	\$ 2,415,971
Purchased Prof- Educational Services	\$ 7,755	\$ 24,280
Other Purch Services (400-500)	\$ 6,500	\$ 6,500
Supplies and Materials	\$ 484,805	\$ 419,067
Other Objects	\$ 8,670	\$ 8,670
Other Expenditures	\$ 507,730	\$ 458,517
TOTAL UNDIST. EXPEND.-IMPROV. OF INST. SERV.	\$ 3,074,126	\$ 2,874,488

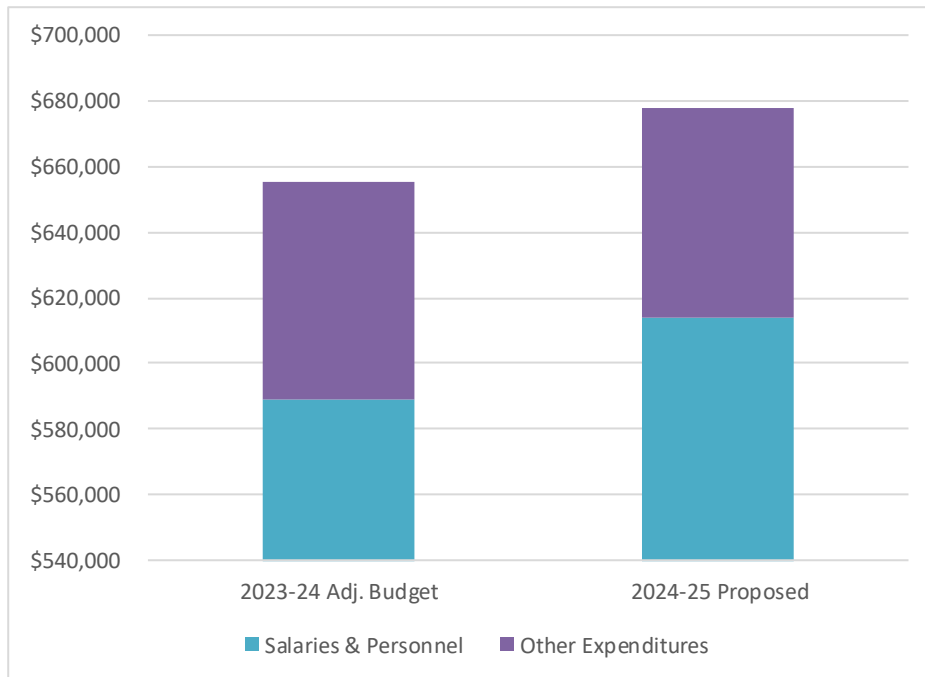


Library/Media

Program: Activities are primarily concerned with directing, managing and supervising educational media services, digital technology resources and skill/conceptual development. Educational media is inclusive of all devices, content materials, strategies, and experiences used in supporting the teaching and learning process and the use of digital resources and tools.

Budget: The District Instructional Technology Supervisor, a certified media specialist, serves as coordinator and support for secondary (6-12) media/tech teachers who may not have media specialist certification but are instructionally strong in teaching digital literacy in the middle schools. Professional development has also strengthened their skills and pedagogy. The media circulation system upgrade is complete and resources continue to be shared with public libraries. Furthermore, the slight decrease in supplies and materials is due in part to the procurement of digital resources where there continues to be a shift from print materials. The professional/technical services and supplies accounts maintain the digital resources and tools used in schools.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 525,058	\$ 547,783
Salaries of Technology Coordinators	\$ 63,721	\$ 66,276
Salaries & Personnel	\$ 588,779	\$ 614,059
Purchased Professional and Technical Services	\$ 14,810	\$ 15,102
Supplies and Materials	\$ 51,700	\$ 48,916
Other Expenditures	\$ 66,510	\$ 64,018
TOTAL UNDIST. EXPEND.-EDU. MEDIA SERV./LIBRARY	\$ 655,289	\$ 678,077

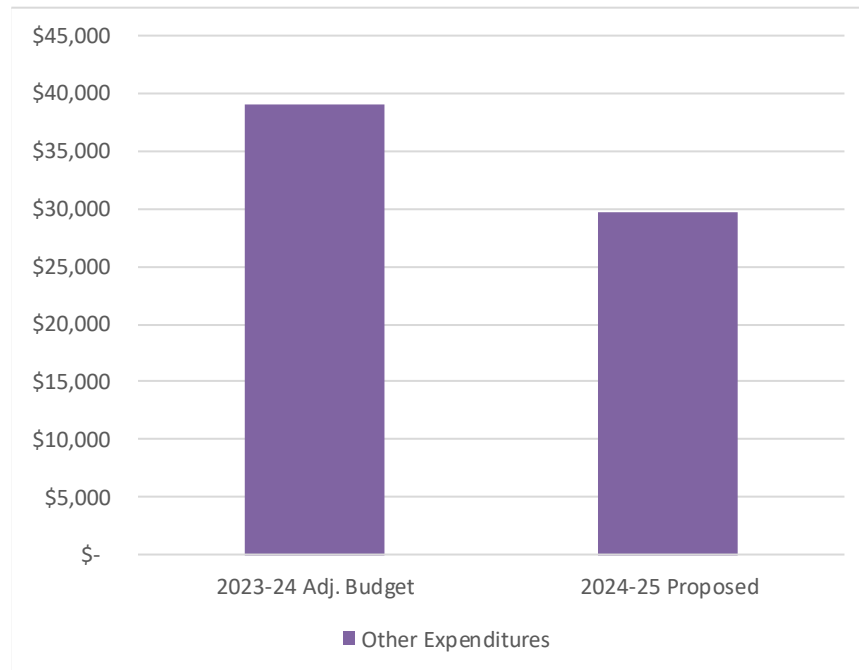


Instructional Staff Training

Program: These activities contribute to the professional occupational growth, pedagogical skills, and competence of members of the instructional staff. Professional development costs include funding attendance of staff for virtual opportunities, out-of-district workshops and costs for district sponsored PD for teaching staff where outside professional consultants are secured and brought into the district.

Budget: On-line systems that support instruction, data analysis, and individual student learning plans, curriculum mapping and on-line assessment building are maintained in this budget. There is a refinement of identified PD needs from teacher observation and evaluation data, student assessment data and shifts in instructional methodologies. PD also includes school-based identified needs through select webinars and faculty collaboration. The focus of the district PD plan will center on three major areas – vertical and horizontal articulation which builds district capacity, infusing technology into lessons, and establishing meaningful solid relationships with students. The district instructional coaches will continue to support all teachers in identified areas to improve teacher practice for intellectual engagement, questioning and discussion strategies, learning focused post conferences using student work and data, and standards aligned assessments.

Title	2023-24 Adj. Budget	2024-25 Proposed
Other Purchased Services (400-500 series)	\$ 38,990	\$ 29,675
Other Expenditures	\$ 38,990	\$ 29,675
TOTAL INSTRUCTIONAL STAFF TRAINING	\$ 38,990	\$ 29,675



Supplemental/At-Risk Programs

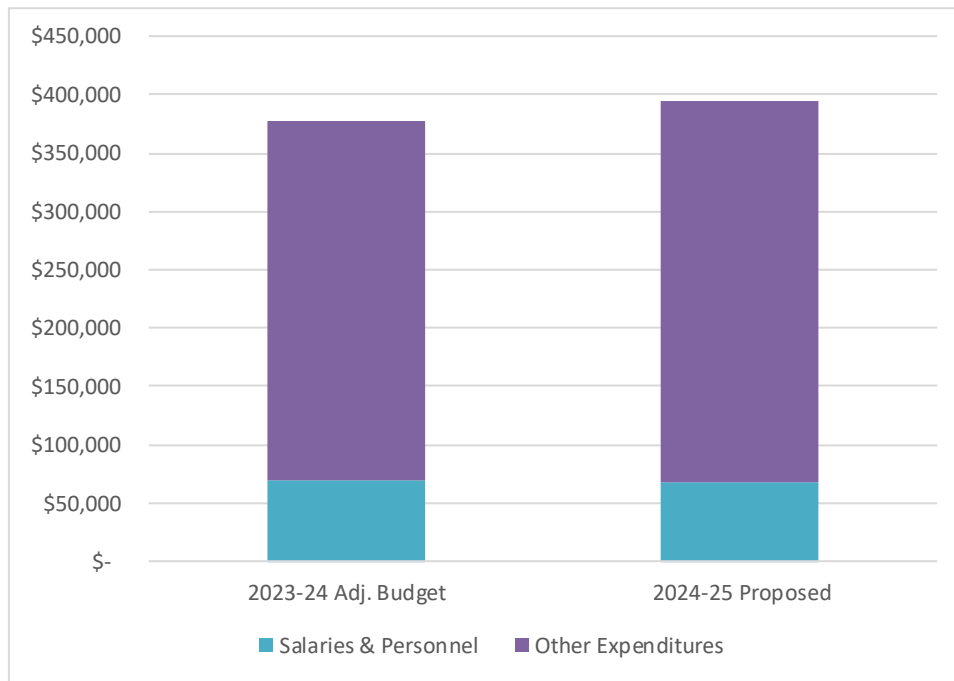
Program: Programs include small learning communities, freshman seminar, academies, tutoring, reading improvement and the associated costs with the staff, supplies, and contracted services and equipment.

Budget: Salaries are increasing slightly due to additional tutorial staffing budgeted in this account as well as the end of certain federal funding, e.g., the American Rescue Plan-Elementary and Secondary School Emergency Relief Funds (ARP-ESSER) which will no longer be available. This will result in expenses being reallocated back to local funds. The high school Title I plan assists in funding teacher tutors/student supports for ESL students and Peer Mentoring program plans. The following programs involving faculty or instructors with advanced or specialty degrees/certification will be coordinated by the district Curriculum and Instruction department:

- AP Saturday Academy (clarification, practice, review for AP assessments; by course; all students in course)
- AP Summer Institute (summer pre-course instruction; grades 9-12; all students registered or seeking course admission)
- Accuplacer Academy (instruction for success on the alternate assessment for graduation in ELA and mathematics; grade 12 students)
- Arts Education Student Opportunity Program (AESOP vocal, instrumental, dance enrichment program; middle school; by audition criteria)
- PHS Writing Center (grades 9-12 open before and after school hours for support and writing instruction and refinement of student work)
- PHS Teaching Assistants (select courses; assist teacher in differentiated small group/individual instruction in ELA, Math, Science and Social Studies courses)
- K-12 District Remediation Programs

Supplemental/At-Risk Programs (continued)

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teacher Tutors	\$ 68,750	\$ 67,000
Salaries & Personnel	\$ 68,750	\$ 67,000
Purchased Professional & Technical Services	\$ 306,588	\$ 325,000
General Supplies	\$ 3,000	\$ 3,000
Other Expenditures	\$ 309,588	\$ 328,000
TOTAL OTHER SUPPL/AT-RISK PROG - INSTRUCTION	\$ 378,338	\$ 395,000

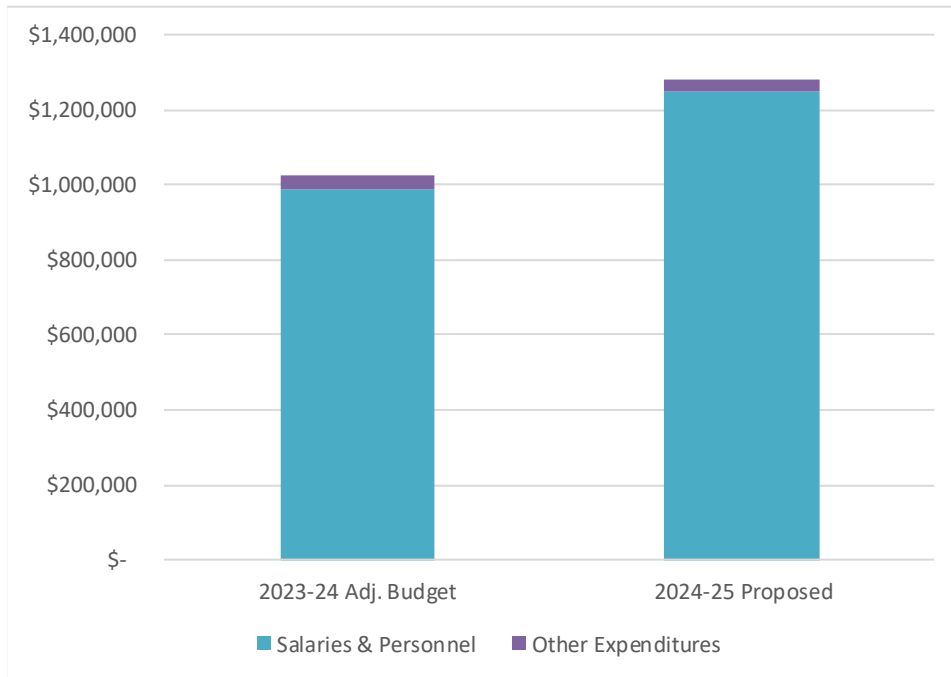


Bilingual Education

Program: Instruction and services offered to students who are identified as English Language Learners (ELLs).

Budget: Salaries are trending upwards due to an increase in the ELL population in the schools and the addition of staff at the elementary and middle school levels. Cost of supplies maintain the e-text licenses for middle school Bilingual program and the replacement of consumable student materials for the elementary traditional and classroom Bilingual programs. The district also supports assessments to prepare Bilingual students to succeed on the state mandated ACCESS yearly assessment.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teachers	\$ 989,768	\$ 1,246,936
Salaries & Personnel	\$ 989,768	\$ 1,246,936
General Supplies	\$ 37,241	\$ 35,050
Other Expenditures	\$ 37,241	\$ 35,050
TOTAL BILINGUAL EDUCATION - INSTRUCTION	\$ 1,027,009	\$ 1,281,986

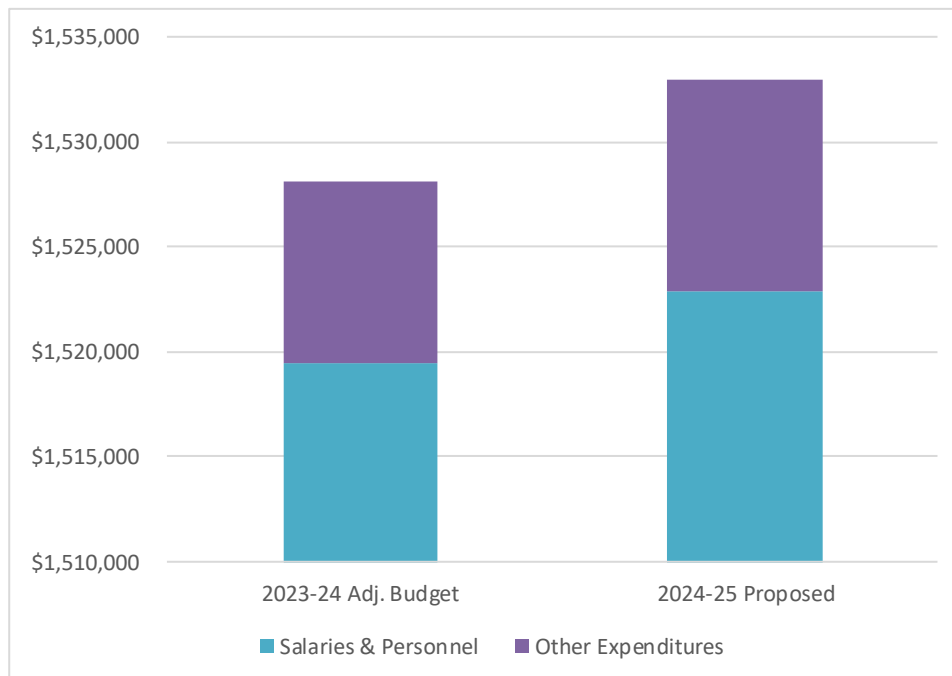


Basic Skills Instruction

Program: This area has expanded to the more holistic approach of Multi-Tiered Systems of Support (MTSS), which includes the academic, behavior, social, and emotional needs of our students. Response to Intervention (RTI), which we have implemented for years, is a subset of this approach. MTSS seeks to mitigate referrals to the Child Study Team (CST) by addressing areas of concern with the proper academic and/or behavioral interventions.

Budget: Salaries are increasing due to contractual salary increases. Supplies will slightly increase because of the resources needed to properly implement the MTSS approach. However, many of the current programs will be in place to address foundational needs. Supplemental needs will be addressed through the programs described in the supplemental/at-risk budget accounts.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teachers	\$ 1,519,497	\$ 1,522,869
Salaries & Personnel	\$ 1,519,497	\$ 1,522,869
General Supplies	\$ 8,650	\$ 10,100
Other Expenditures	\$ 8,650	\$ 10,100
TOTAL BASIC SKILLS/REMEDIAL - INSTRUCTION	\$ 1,528,147	\$ 1,532,969

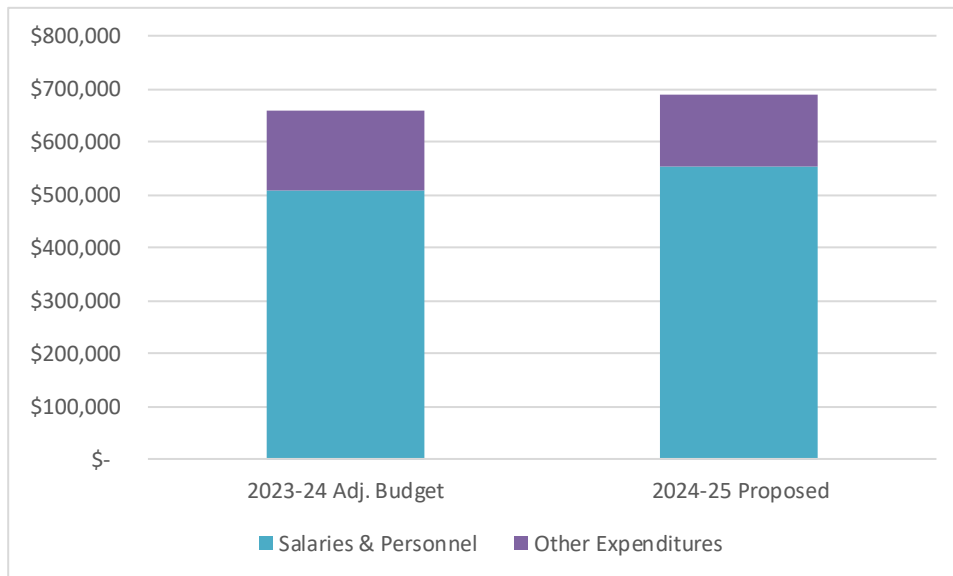


Extra-Curricular Activities

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 flourishing student population. Students continue to receive state and national recognition for their achievements in our programming such as our drama club, instrumental and choral music ensembles, dance ensembles, visual arts programs, arts honor societies (music, visual art, dance, and theatre), robotics, Future Business Leaders of America, Key Club, N.J. Science League, Science Olympiad and Math League. Salaries will increase due to adjustments in contracted stipends and additional after school tutoring.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 507,900	\$ 554,813
Salaries & Personnel	\$ 507,900	\$ 554,813
Purchased Services (300-500 series)	\$ 40,048	\$ 38,200
Supplies and Materials	\$ 103,269	\$ 89,420
Other Objects	\$ 7,250	\$ 7,150
Other Expenditures	\$ 150,567	\$ 134,770
TOTAL SCHOOL-SPON. CO/EXTRA CURR. ACTVTS. - INST	\$ 658,467	\$ 689,583

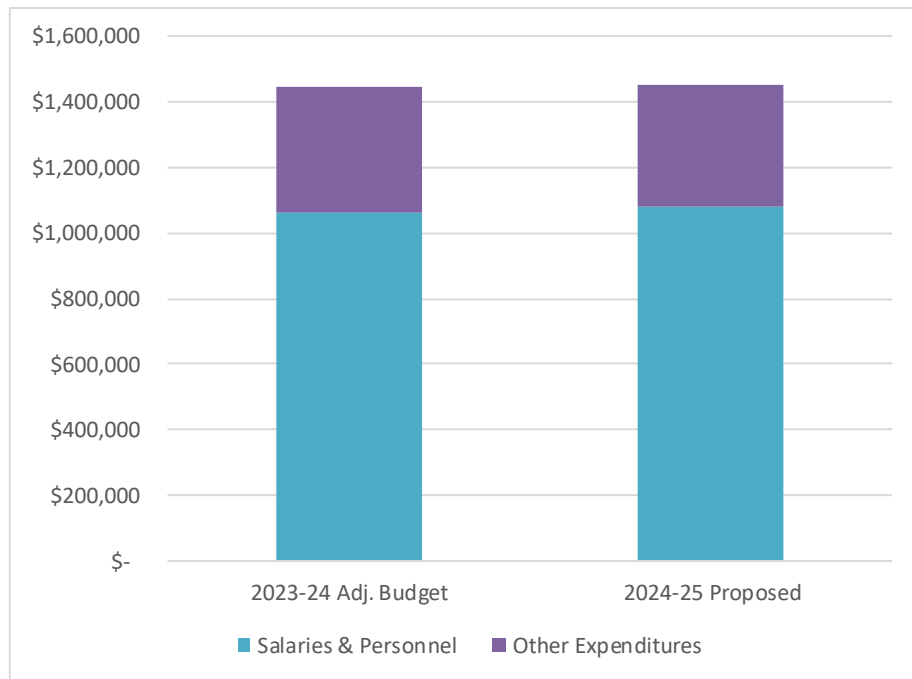


Athletics

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

Budget: The budget reflects the extensive list of sports offered in the Piscataway Schools and their continued success on the courts and fields of play. It also continues to support supplies and materials for equipment for the high school and middle school sports programs. The costs for girls’ flag football at PHS was previously covered by a grant, but the costs have shifted to the District as participation in the program continues to grow.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 1,063,541	\$ 1,080,569
Salaries & Personnel	\$ 1,063,541	\$ 1,080,569
Purchased Services (300-500 series)	\$ 166,182	\$ 161,900
Supplies and Materials	\$ 182,645	\$ 165,000
Other Objects	\$ 32,576	\$ 45,500
Other Expenditures	\$ 381,403	\$ 372,400
TOTAL SCHOOL-SPONSORED ATHLETICS - INSTRUCTION	\$ 1,444,944	\$ 1,452,969



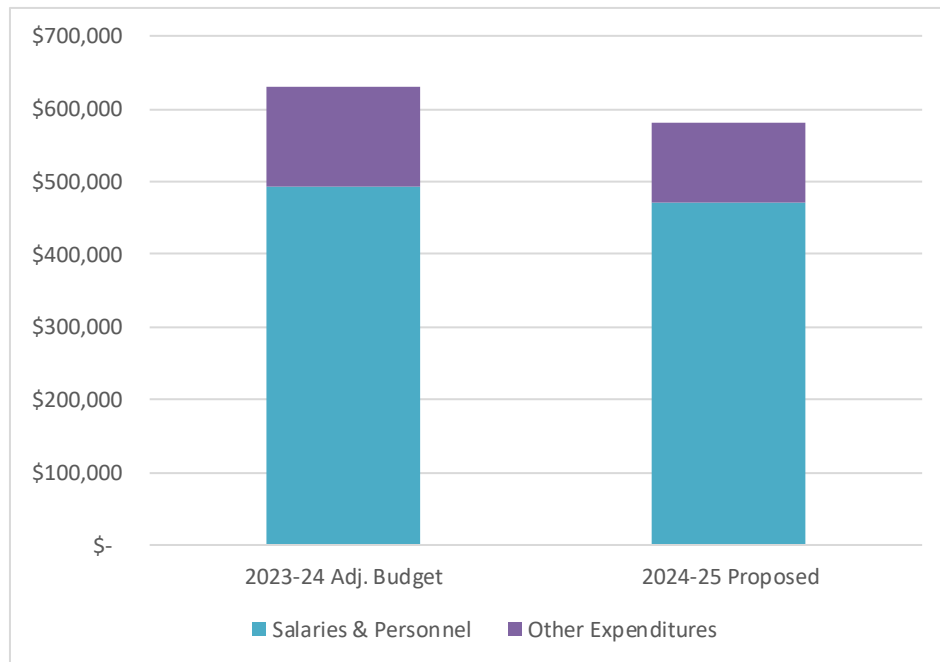
***Specialized Programs
of Instruction &
Support Services***

Intellectual Disability-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 Intellectual Disability-Mild program is instruction in life skills. This includes cooking and programs to support social and psychomotor skills. The budget includes a continuation of materials specific to support these programs. Salaries and paraprofessional costs are decreasing due to student enrollment.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teachers	\$ 416,113	\$ 391,780
Other Salaries for Instruction	\$ 76,817	\$ 79,152
Salaries & Personnel	\$ 492,930	\$ 470,932
Purchased Professional-Educational Services	\$ 126,552	\$ 99,107
Other Purchased Services (400-500 series)	\$ 350	\$ 350
General Supplies	\$ 11,680	\$ 11,525
Other Expenditures	\$ 138,582	\$ 110,982
TOTAL INTELLECTUAL DISABILITY - MILD	\$ 631,512	\$ 581,914

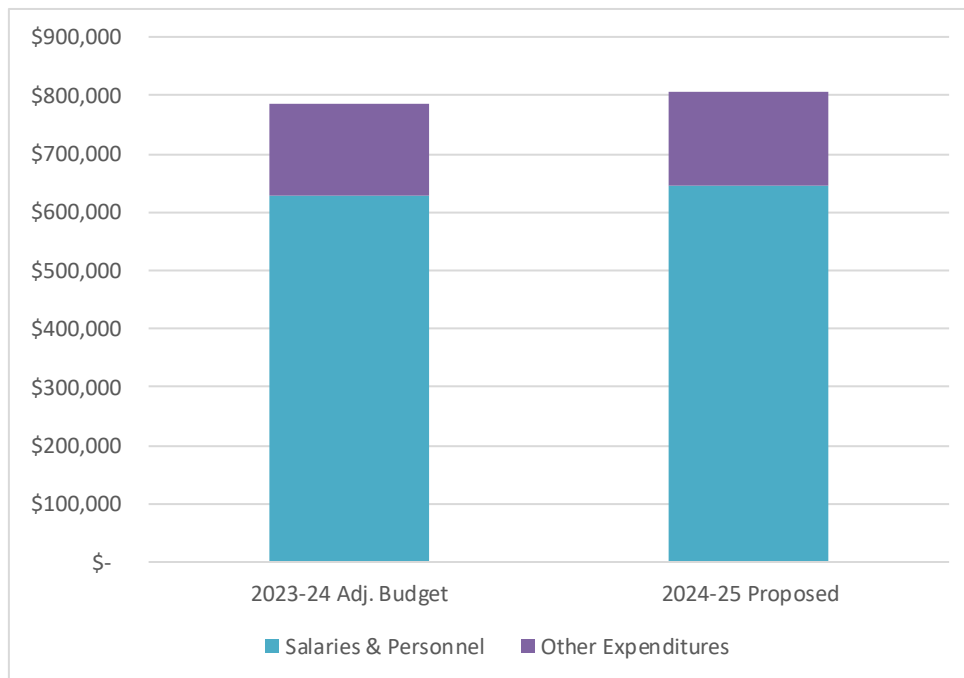


Learning/Language Disabilities – Mild/Mod

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

Budget: Students identified as having learning and language disabilities require an appropriate learning environment and interventions in a highly structured class setting that allows for a modified pace of instruction. The budget includes a continuation of materials specific to support these programs. Salaries are increased slightly for contractual raises.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teachers	\$ 515,369	\$ 527,902
Other Salaries for Instruction	\$ 114,601	\$ 117,305
Salaries & Personnel	\$ 629,970	\$ 645,207
Purchased Professional-Educational Services	\$ 154,955	\$ 159,564
General Supplies	\$ 2,650	\$ 2,706
Other Expenditures	\$ 157,605	\$ 162,270
TOTAL LEARNING/LANGUAGE DISABILITIES-MILD/MOD	\$ 787,575	\$ 807,477

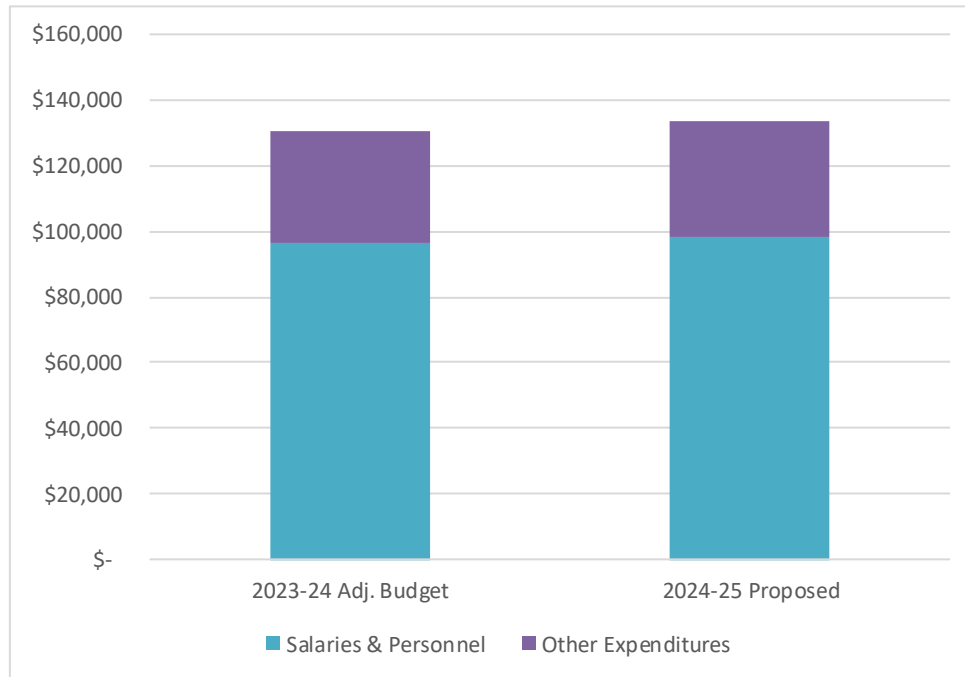


Learning/Language Disabilities – Severe

Program: Provides instruction common to students who require this highly structured learning environment, which may include severe learning disabilities, hyperactivity, distractibility, memory disorders, visual and/or auditory processing disabilities, and generalized disorganization in thought processes. The needs of these students cannot be addressed in the LLD Mild/Moderate Program

Budget: LLD-Severe was a new account code created in 2022-2023. Relevant expenses were reclassified to this account and are expected to remain relatively flat for the 2024-2025 school year.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teachers	\$ 96,277	\$ 98,252
Salaries & Personnel	\$ 96,277	\$ 98,252
Purchased Professional-Educational Services	\$ 32,817	\$ 31,913
General Supplies	\$ 1,365	\$ 3,273
Other Expenditures	\$ 34,182	\$ 35,186
TOTAL LEARNING/LANGUAGE DISABILITIES-SEVERE	\$ 130,459	\$ 133,438

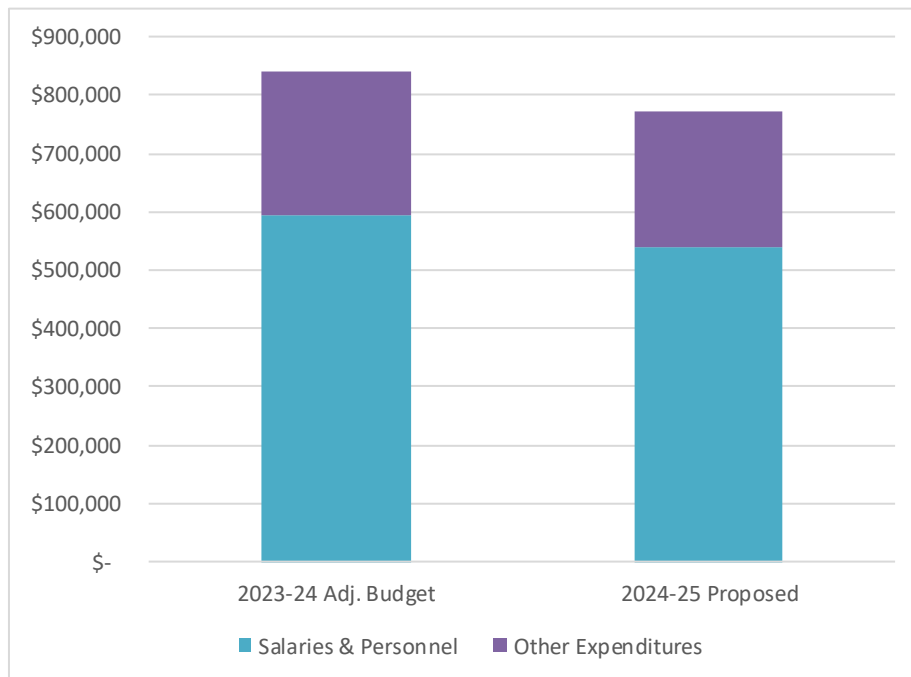


Emotional Regulation Impairment

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

Budget: The emotional regulation impairment program models appropriate behaviors and uses an incentive program to reward student achievement. This budget continues the cost effective rewards/incentive program offering students rewards, educationally appropriate trips and activities for displaying appropriate behavior. The decrease in salary is reflective of a decrease of teachers for the program as a result of moving the high school program from the administration building to the high school.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teachers	\$ 545,328	\$ 491,010
Other Salaries for Instruction	\$ 48,605	\$ 49,954
Salaries & Personnel	\$ 593,933	\$ 540,964
Purchased Professional-Educational Services	\$ 235,818	\$ 223,390
General Supplies	\$ 10,505	\$ 8,500
Other Expenditures	\$ 246,323	\$ 231,890
TOTAL BEHAVIORAL DISABILITIES	\$ 840,256	\$ 772,854

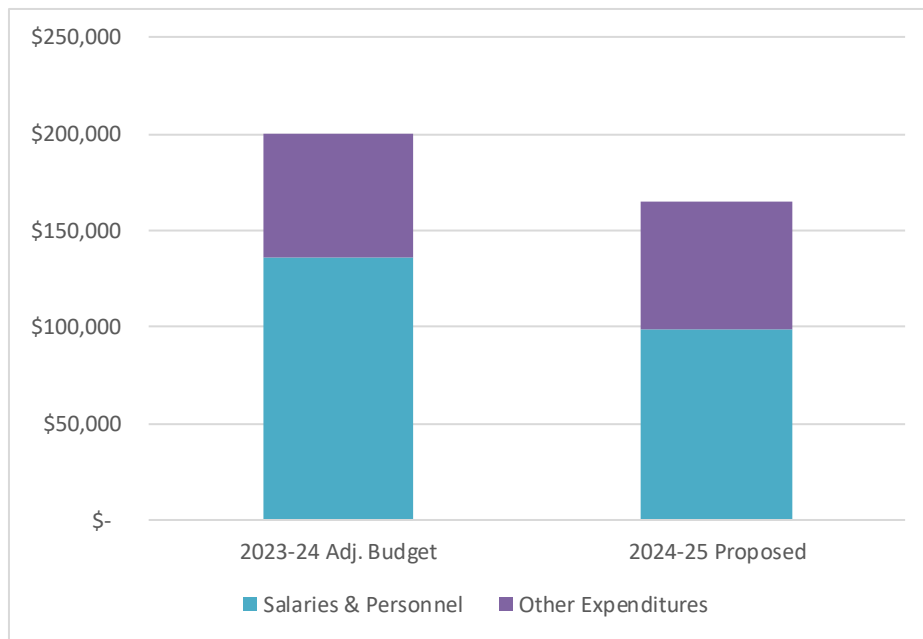


Multiple Disabilities

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 existing program, the extended school year program and provide for the placement of paraprofessional aides to assist students in their daily achievement. Other salaries decreased due to less paraprofessionals being required for students.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teachers	\$ 98,377	\$ 99,252
Other Salaries for Instruction	\$ 37,934	\$ -
Salaries & Personnel	\$ 136,311	\$ 99,252
Purchased Professional-Educational Services	\$ 61,983	\$ 63,826
General Supplies	\$ 1,400	\$ 1,650
Other Expenditures	\$ 63,383	\$ 65,476
TOTAL MULTIPLE DISABILITIES	\$ 199,694	\$ 164,728

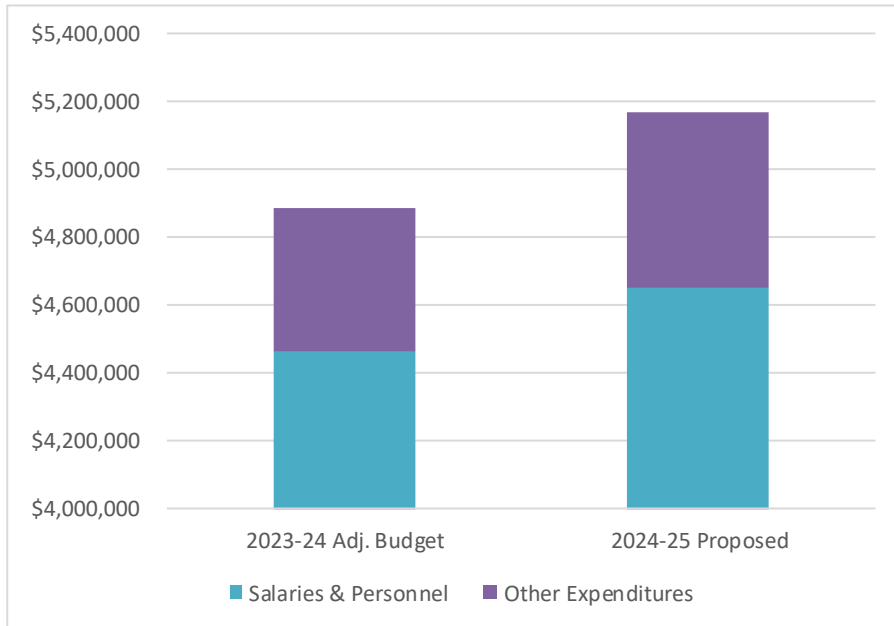


Resource Center Program

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. These are resources in addition to the general education curriculum materials. Other Salaries and Purchased Services relate to paraprofessional aides and are dependent on student needs and the mix of employees vs. ESS aides.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teachers	\$ 4,309,791	\$ 4,532,916
Other Salaries for Instruction	\$ 151,310	\$ 116,805
Salaries & Personnel	\$ 4,461,101	\$ 4,649,721
Purchased Professional-Educational Services	\$ 416,938	\$ 510,606
General Supplies	\$ 8,295	\$ 8,569
Other Expenditures	\$ 425,233	\$ 519,175
TOTAL RESOURCE CENTER	\$ 4,886,334	\$ 5,168,896



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 and transitional activities that assist in the implementation of the NJ core standards. The budget maintains a highly appropriate staff/student ratio of 2:1 in addition to staffing for students who require a 1:1 staff/student ratio. Salaries are increasing due to student enrollment causing additional staff to be added. Purchased Services are for paraprofessional aides and are increasing based upon student needs.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teachers	\$ 1,417,528	\$ 1,686,861
Other Salaries for Instruction	\$ 136,318	\$ 116,304
Salaries & Personnel	\$ 1,553,846	\$ 1,803,165
Purchased Professional-Educational Services	\$ 765,970	\$ 801,278
General Supplies	\$ 49,554	\$ 47,100
Other Expenditures	\$ 815,524	\$ 848,378
TOTAL AUTISM	\$ 2,369,370	\$ 2,651,543

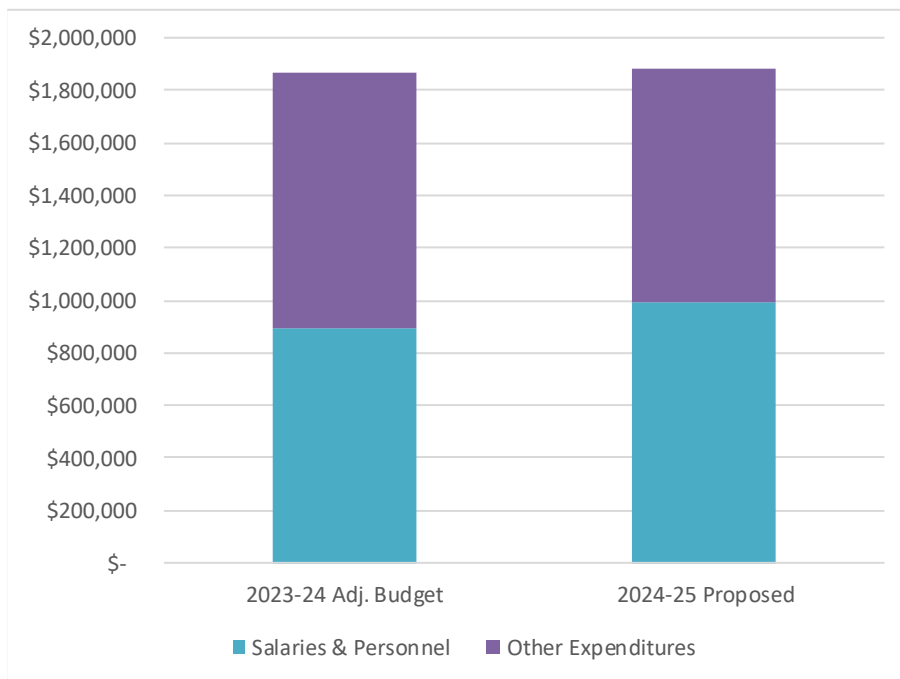


Preschool Disabled

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

Budget: The district continues to operate two locations to provide full-day preschool services to three and four year-old students identified as having special needs. The budget maintains a full-day program for all preschool disabled students with an appropriate staff/pupil ratio. The increase in Salaries and Purchased Educational Services is due to the necessitated increase in classrooms to support the students in the program with an appropriate adult:student ratio.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Teachers	\$ 861,417	\$ 956,140
Other Salaries for Instruction	\$ 36,641	\$ 37,653
Salaries & Personnel	\$ 898,058	\$ 993,793
Purchased Professional-Educational Services	\$ 936,685	\$ 878,138
General Supplies	\$ 33,034	\$ 9,675
Other Expenditures	\$ 969,719	\$ 887,813
TOTAL PRESCHOOL DISABLED	\$ 1,867,777	\$ 1,881,606

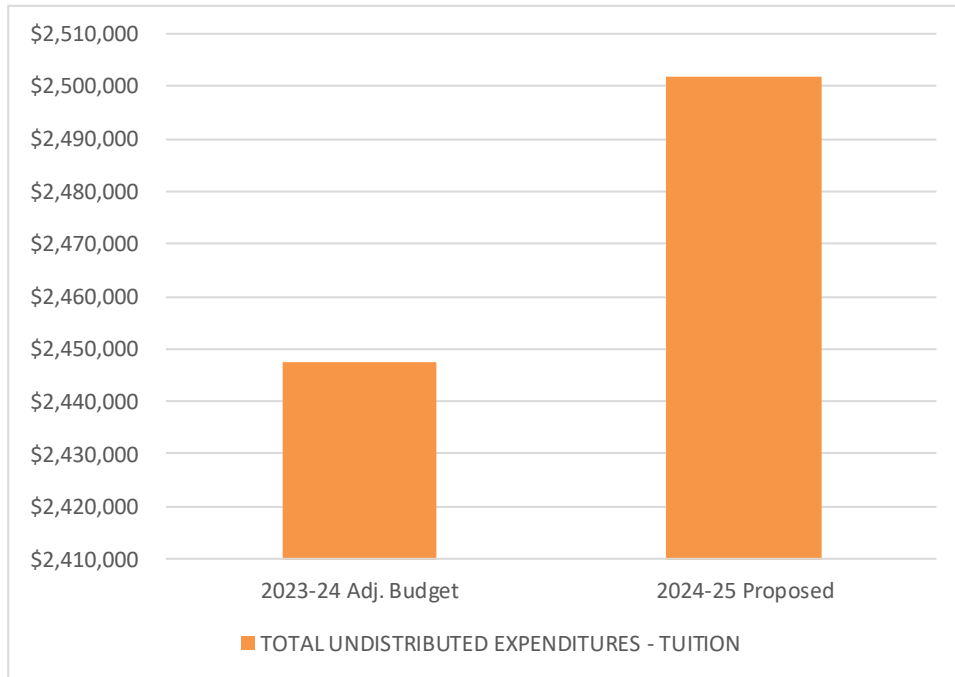


Out of District Tuition

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

Budget: The projected number of out of district placements for the upcoming school year has increased slightly with additional total expenditures anticipated due to large increases in private school tuition and a recently approved NJ law authorizing additional years of education for special education students. Students with complex educational needs beyond those of district programs require the services of out of district schools. When possible the district prioritizes services of schools established by educational services commissions which explains the large increase in tuition to Other LEAs and the decrease in tuition to private schools for the disabled.

Title	2023-24 Adj. Budget	2024-25 Proposed
Tuition to Other LEAs Within the State-Regular	\$ 59,578	\$ 30,000
Tuition to Other LEAs Within the State-Special	\$ 760,984	\$ 1,570,000
Tuition to Priv.Sch. for the Disabled W/I State	\$ 1,564,808	\$ 840,000
Tuition - State Facilities	\$ 61,944	\$ 61,944
TOTAL UNDISTRIBUTED EXPENDITURES - TUITION	\$ 2,447,314	\$ 2,501,944

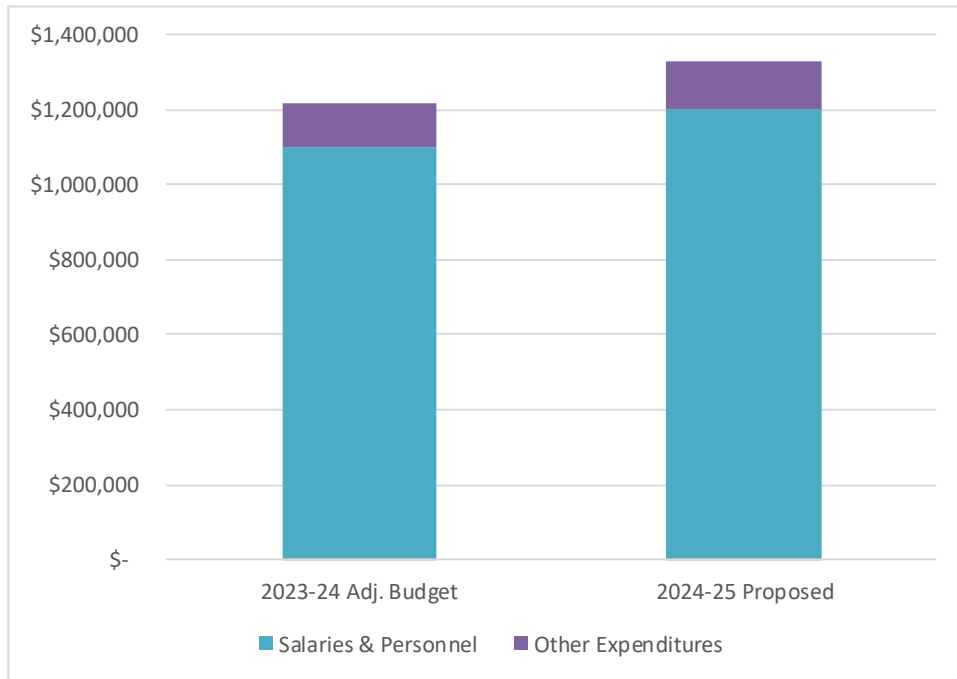


Health Services

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 District has achieved full staffing for its nurses and salaries are projected to increase based on contractual increases. An inability to locate substitute nurses through our traditional channels and the necessity of hiring substitute nurses remains a challenge. The budget includes allocations for stocking health offices with epinephrine auto injectors pursuant to state guidelines, providing physicals and consultations for student athletes, lab testing fees, and AEDs/batteries.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 1,099,210	\$ 1,203,295
Salaries & Personnel	\$ 1,099,210	\$ 1,203,295
Other Purchased Services (400-500 series)	\$ 69,762	\$ 72,835
Supplies and Materials	\$ 47,129	\$ 53,400
Other Expenditures	\$ 116,891	\$ 126,235
TOTAL UNDIST. EXPENDITURES - HEALTH SERVICES	\$ 1,216,101	\$ 1,329,530



Related Services

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

Budget: The district continues to utilize in-house staff to provide cost effective, therapeutic services to students for whom these needs have been identified. Contracted staff are utilized to cover maternity or medical leaves. Purchased services are utilized for students requiring home-based services. The supplies/materials 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.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 1,796,620	\$ 1,864,167
Salaries & Personnel	\$ 1,796,620	\$ 1,864,167
Purchased Professional - Educational Services	\$ 140,114	\$ 65,000
Supplies and Materials	\$ 9,780	\$ 14,000
Other Expenditures	\$ 149,894	\$ 79,000
TOTAL RELATED SERVICES	\$ 1,946,514	\$ 1,943,167

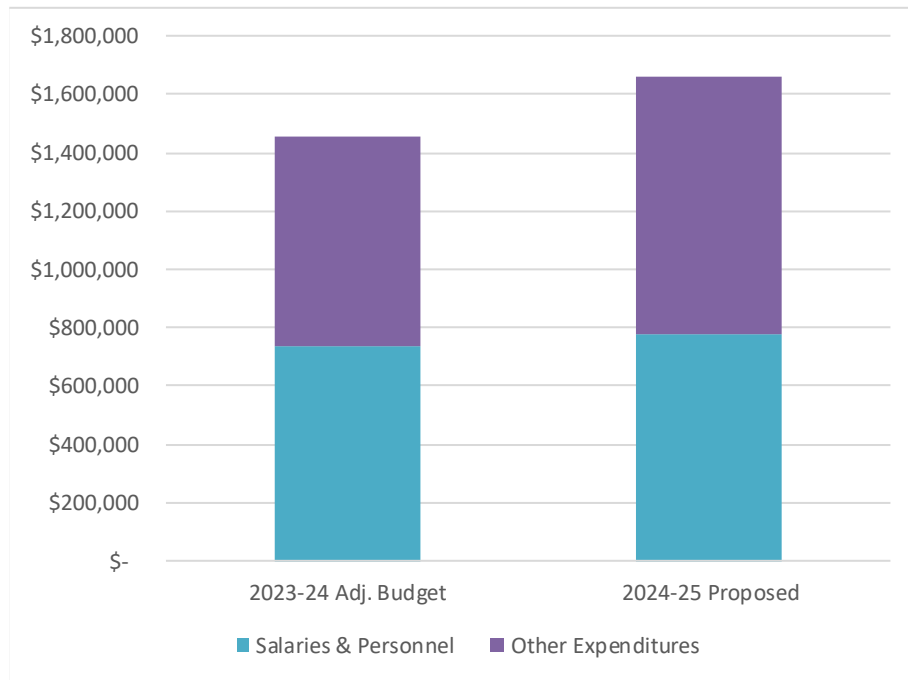


Other Support Services

Program: Other services provided to students based on Individualized Education Plans (IEPs) that are unique to individual students such as one-to-one aides.

Budget: The district provides additional services to students through the use of 1:1 paraprofessionals that are employees of the district as well as contracted staff. Purchased Services relate to paraprofessional aides and are dependent on student needs and the mix of employees vs. ESS aides, thereby accounting for the increase in Salaries and decrease in Purchased Services.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 738,706	\$ 774,579
Salaries & Personnel	\$ 738,706	\$ 774,579
Purchased Professional - Educational Services	\$ 692,660	\$ 859,361
Supplies and Materials	\$ 17,748	\$ 20,000
Other Objects	\$ 9,100	\$ 9,000
Other Expenditures	\$ 719,508	\$ 888,361
TOTAL OTH SUPPORT SVCS.	\$ 1,458,214	\$ 1,662,940



Counseling/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: Included in the budget are costs of continuing the Haven program, which has increased due to increases in the overhead allocation from Rutgers University, and professional development. Salaries are increasing in line with the District's focus on mental health and social emotional learning services. Purchased Services is decreasing due to an anticipated reduction in contracted replacements for leaves.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Other Professional Staff	\$ 2,152,211	\$ 2,297,647
Salaries of Secretarial and Clerical Assistants	\$ 351,555	\$ 364,878
Other Salaries	\$ 60,761	\$ 60,761
Salaries & Personnel	\$ 2,564,527	\$ 2,723,286
Purchased Professional - Educational Services	\$ 614,542	\$ 522,000
Other Purchased Prof. and Tech. Services	\$ 100	\$ 100
Other Purchased Services (400-500 series)	\$ 4,605	\$ 4,950
Supplies and Materials	\$ 13,947	\$ 10,125
Other Objects	\$ 2,475	\$ 5,975
Other Expenditures	\$ 635,669	\$ 543,150
TOTAL UNDIST. EXPENDITURES - GUIDANCE	\$ 3,200,196	\$ 3,266,436



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 IEPs. Child study team members may provide both support services in the development of the IEP and may provide the actual services for the implementation of the IEP.

Budget: Salaries remain steady based upon consistent staffing levels and repeat costs associated with our extended school year programs. Purchased Professional Services are decreasing due to improved staffing decreasing the need for outside services. The supplies/materials account includes the purchase of test kits, protocols, and other materials used to assess students and develop IEPs.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Other Professional Staff	\$ 2,516,091	\$ 2,669,162
Salaries of Secretarial and Clerical Assistants	\$ 246,626	\$ 231,210
Other Salaries	\$ 94,953	\$ 102,500
Salaries & Personnel	\$ 2,857,670	\$ 3,002,872
Purchased Professional - Educational Services	\$ 147,076	\$ 55,000
Other Purchased Services (400-500 series)	\$ 8,129	\$ 12,000
Supplies and Materials	\$ 25,930	\$ 22,500
Other Objects	\$ 3,500	\$ 1,000
Other Expenditures	\$ 184,635	\$ 90,500
TOTAL UNDIST. EXPENDITURES - CHILD STUDY TEAMS	\$ 3,042,305	\$ 3,093,372

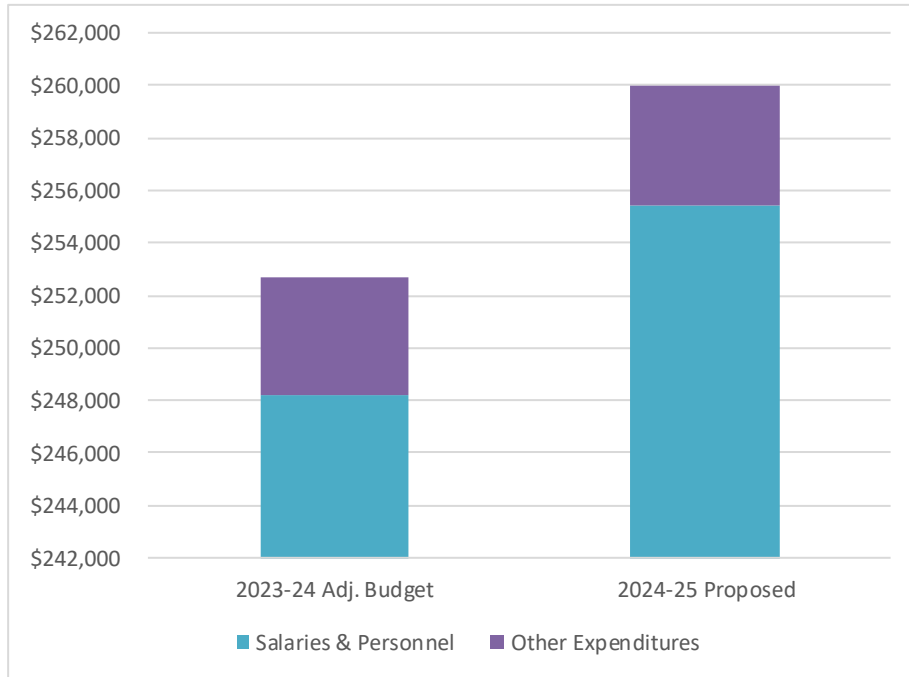


Attendance Services

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, verification of residence, identification of nonattendance patterns, promotion of improved attitudes toward attendance, and the enforcement of attendance laws. Expenditures are projected to remain flat aside from budgeted salary increases.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 248,205	\$ 255,467
Salaries & Personnel	\$ 248,205	\$ 255,467
Other Purchased Services (400-500 series)	\$ 3,500	\$ 3,500
Supplies and Materials	\$ 1,000	\$ 1,000
Other Expenditures	\$ 4,500	\$ 4,500
TOTAL UNDIST. EXPEND.-ATTENDANCE AND SOCIAL WORK	\$ 252,705	\$ 259,967



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 are district wide expenditures such as professional service providers, legal costs, broadband connectivity, and BOE related costs.

Budget: The Piscataway School District continues to look for efficiencies that decrease administrative costs and overall the District is well below the state median for administrative cost per pupil for fiscal year 2025. The 2024-2025 proposed budget expends \$1,755 per pupil in administrative costs while the state regional limit is \$2,585. The largest portion of the year-over-year decrease is a reduction in broadband internet connection expenses achieved through the e-rate procurement process and a decrease in legal and architectural fees.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 922,720	\$ 981,433
Salaries of Attorneys	\$ 157,364	\$ 163,364
Salaries & Personnel	\$ 1,080,084	\$ 1,144,797
Legal Services	\$ 111,700	\$ 60,000
Audit Fees	\$ 80,000	\$ 80,000
Architectural/Engineering Services	\$ 152,371	\$ 100,000
Other Purchased Professional Services	\$ 47,000	\$ 48,000
Purchased Technical Services	\$ 30,000	\$ 30,000
Communications / Telephone	\$ 562,562	\$ 468,000
BOE Other Purchased Services	\$ 7,541	\$ 5,000
Misc. Purch Serv (400-500) [Other than 530 & 585]	\$ 283,638	\$ 283,000
General Supplies	\$ 106,518	\$ 107,000
Judgments Against The School District	\$ 75,000	\$ 50,000
Miscellaneous Expenditures	\$ 29,737	\$ 27,500
BOE Membership Dues and Fees	\$ 39,252	\$ 40,000
Other Expenditures	\$ 1,525,319	\$ 1,298,500
TOTAL GENERAL ADMINISTRATION	\$ 2,605,403	\$ 2,443,297

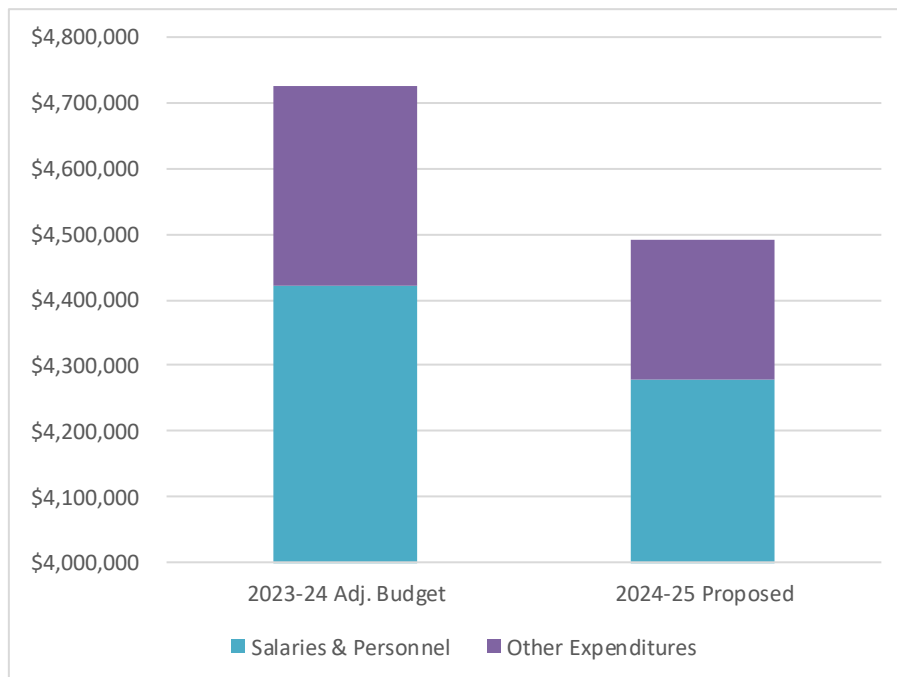


School Administration

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: As noted for general administration expenses, the District’s total administrative expenses are well below the regional limit. School administration expenditures are projected to decrease due to a reduction in other salaries and administrative supplies.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Principals/Asst. Principals/Prog Dir	\$ 3,033,390	\$ 3,109,903
Salaries of Other Professional Staff	\$ 152,693	\$ 122,478
Salaries of Secretarial and Clerical Assistants	\$ 990,970	\$ 1,011,980
Other Salaries	\$ 244,225	\$ 35,000
Salaries & Personnel	\$ 4,421,278	\$ 4,279,361
Purchased Professional and Technical Services	\$ 16,066	\$ 10,000
Other Purchased Services (400-500 series)	\$ 7,405	\$ 6,150
Supplies and Materials	\$ 193,332	\$ 133,195
Other Objects	\$ 86,666	\$ 63,864
Other Expenditures	\$ 303,469	\$ 213,209
TOTAL UNDIST. EXPEND.-SUPPORT SERV.-SCHOOL ADMIN.	\$ 4,724,747	\$ 4,492,570

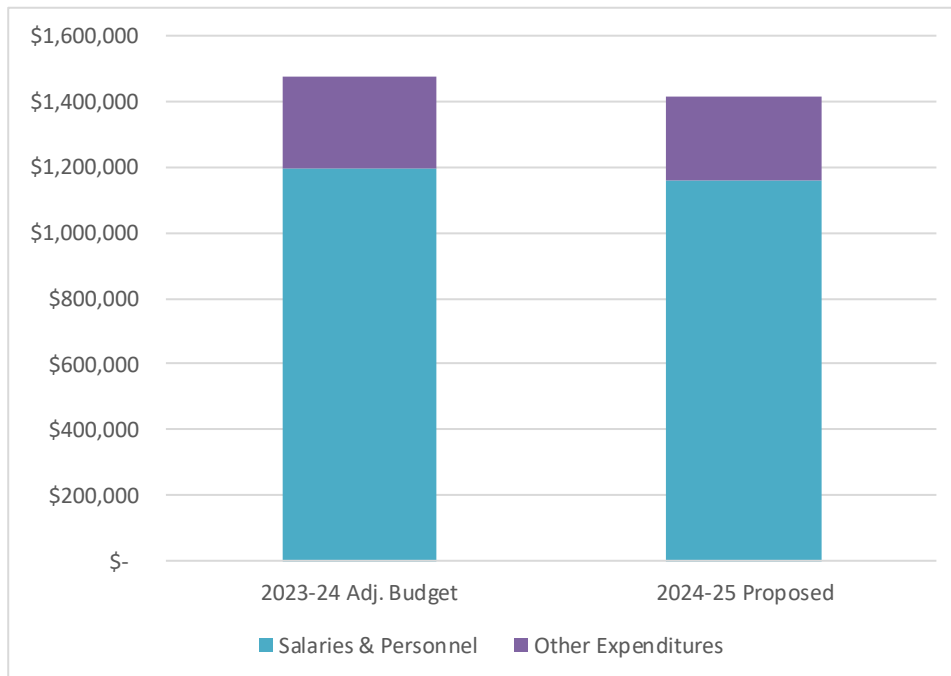


Central Services

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

Budget: The budget supports the central office operations of the business office and human resources departments. Salaries are budgeted for annual increases and are partially offset through lower salaries for new employees replacing employees that have left. Other expenditures are expected to decrease slightly.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 1,195,988	\$ 1,158,853
Salaries & Personnel	\$ 1,195,988	\$ 1,158,853
Purchased Technical Services	\$ 65,000	\$ 65,000
Misc. Purchased Services (400-500) [O/T 594]	\$ 170,490	\$ 146,000
Supplies and Materials	\$ 30,948	\$ 27,500
Miscellaneous Expenditures	\$ 15,000	\$ 15,000
Other Expenditures	\$ 281,438	\$ 253,500
TOTAL CENTRAL SERVICES	\$ 1,477,426	\$ 1,412,353

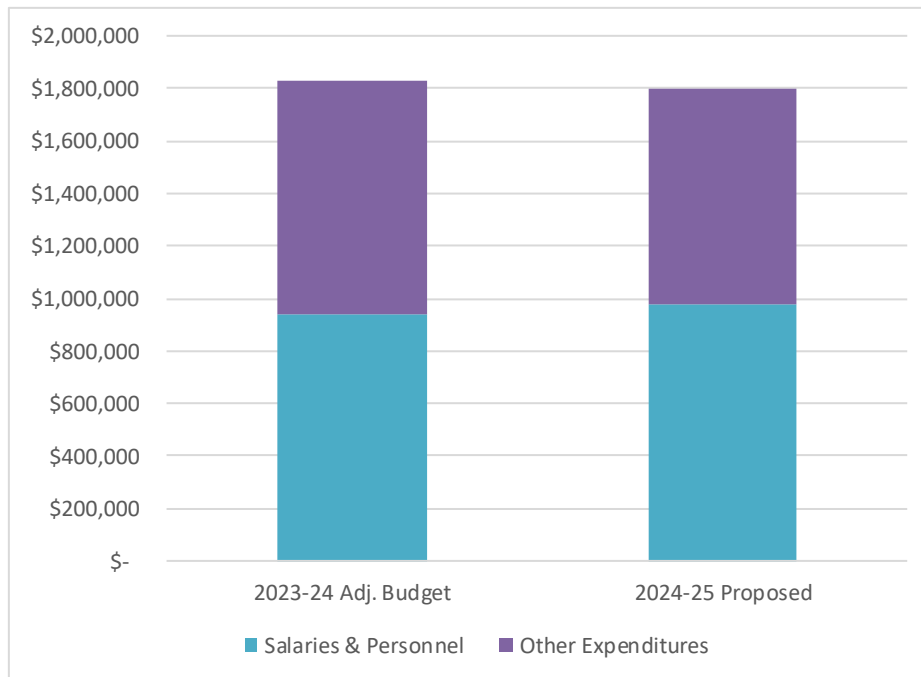


Information Technology

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 District continues its 1:1 iPad initiative for all grade levels but has transitioned to classroom sets for lower elementary grade levels and is focusing on human interaction and reduced screen time. An iPad replacement/rotation plan is in place for long-term sustainability. This budget supports the administrative technology needs such as server/switch maintenance, broadband, and Wi-Fi services that are essential to support the “back-end” operations as well as ever-increasing cybersecurity protections. In addition to the items in this information technology budget, additional expenditures are classified as instructional technology under regular programs of instruction and equipment.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 937,282	\$ 975,486
Salaries & Personnel	\$ 937,282	\$ 975,486
Purchased Technical Services	\$ 39,542	\$ 15,000
Other Purchased Services (400-500 series)	\$ 18,165	\$ 17,700
Supplies and Materials	\$ 72,025	\$ 71,500
Other Objects	\$ 762,751	\$ 719,040
Other Expenditures	\$ 892,483	\$ 823,240
TOTAL UNDIST. EXPEND. - ADMIN. INFO TECHNOLOGY	\$ 1,829,765	\$ 1,798,726



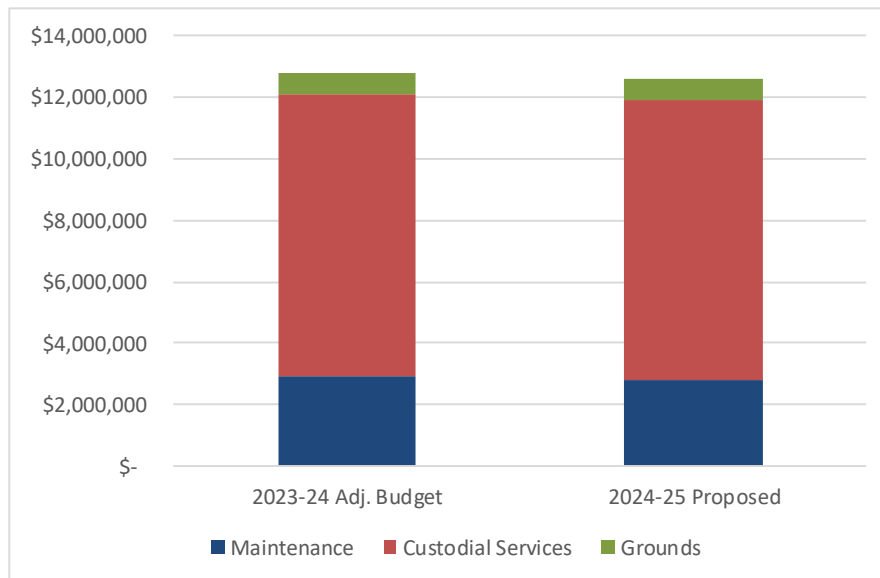
Facilities

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: Salaries in the Maintenance and Grounds departments are projected to increase for budgeted raises and hourly pay increases for part-time custodians. Purchased cleaning and repair services are decreasing as the District is limiting its purchase of outside services. Purchased Professional and Technical Services is decreasing due to the expiration of the 5-year contractual relationship with Cenergistic. ESIP lease payments are increasing slightly because the debt payment schedule is prorated to coincide with the receipt of energy efficiency rebates that are included in general fund revenue. Reduced natural gas and electricity expenses resulting from the ESIP improvements are already reflected in the base utility budget to offset approximately \$950,000 of the lease payment. Insurance costs continue to increase. Grounds supplies have decreased due to lower actual expenditures. The District will continue to complete projects such as carpet removal and new floor tile installation in classrooms and cafeterias, the refinishing of gymnasium floors, and contracted painting services.

Facilities (continued)

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 1,174,176	\$ 1,228,695
Cleaning, Repair, and Maintenance Services	\$ 1,122,874	\$ 947,582
General Supplies	\$ 523,576	\$ 550,000
Other Objects	\$ 97,192	\$ 100,000
Maintenance	\$ 2,917,818	\$ 2,826,277
Salaries	\$ 3,338,227	\$ 3,504,858
Purchased Professional and Technical Services	\$ 336,230	\$ 44,650
Cleaning, Repair, and Maintenance Services	\$ 246,186	\$ 243,669
Rental of Land & Bldg. Oth. than Lease Pur Agrmt	\$ 423,000	\$ 400,000
Lease Purchase Pymts- Energy Savings Impr Prog	\$ 1,486,639	\$ 1,504,919
Other Purchased Property Services	\$ 227,000	\$ 250,000
Insurance	\$ 1,185,000	\$ 1,293,723
General Supplies	\$ 455,790	\$ 400,000
Energy (Natural Gas)	\$ 468,825	\$ 462,000
Energy (Electricity)	\$ 885,214	\$ 903,000
Energy (Gasoline)	\$ 98,609	\$ 50,000
Other Objects	\$ 5,860	\$ 16,000
Custodial Services	\$ 9,156,580	\$ 9,072,819
Salaries	\$ 362,942	\$ 373,671
Cleaning, Repair, and Maintenance Services	\$ 166,983	\$ 163,527
General Supplies	\$ 191,049	\$ 134,800
Other Objects	\$ 3,808	\$ 1,000
Grounds	\$ 724,782	\$ 672,998
Total Maintenance/Custodial/Grounds	\$ 12,799,180	\$ 12,572,094

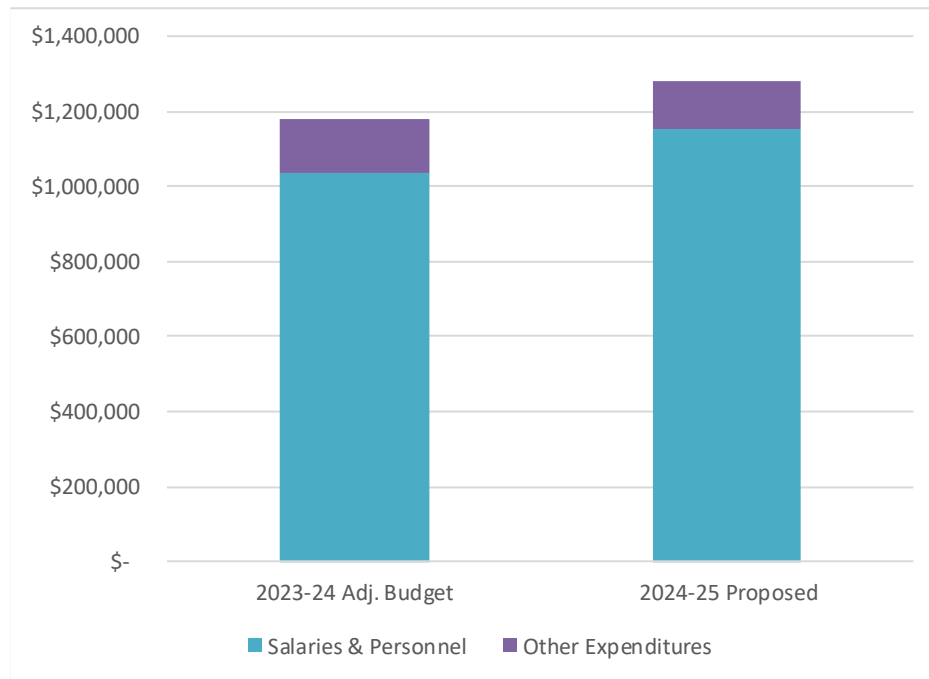


Security

Program: The administration continues to monitor the availability of technology to assist in providing a secure environment for all students and staff. 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 continued employment of safety officers at all of the schools as well as maintenance of the door-lock building-swipe access system, and additional video surveillance cameras. The district continues to add and upgrade security cameras; however, building coverage has greatly improved so additions/replacements have stabilized.

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries	\$ 1,037,073	\$ 1,150,860
Salaries & Personnel	\$ 1,037,073	\$ 1,150,860
Purchased Professional and Technical Services	\$ 57,288	\$ 50,000
Cleaning, Repair, and Maintenance Services	\$ 20,000	\$ 20,000
General Supplies	\$ 55,905	\$ 50,000
Other Objects	\$ 10,000	\$ 10,000
Other Expenditures	\$ 143,193	\$ 130,000
TOTAL SECURITY	\$ 1,180,266	\$ 1,280,860



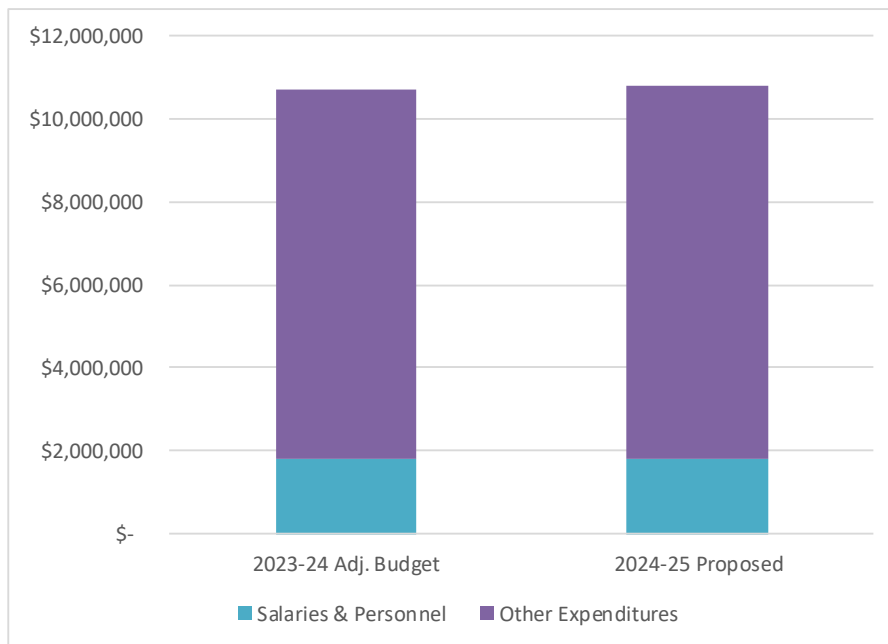
Transportation

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: Transportation costs are projected to increase primarily due to inflated costs for privately contracted routes and ESCNJ contracted routes. The District anticipates renewing its main contracted bus service contract but the CPI index rate is 5.81% due to inflation. Preschool bus routes are particularly expensive because of the necessity of an aide and the reduced student capacity on most routes. The Preschool bus routes are being reviewed to see if additional efficiencies can reduce the number of routes. The District has been successful in hiring additional drivers, which has allowed it to keep more routes in-house and save on contracted bus costs. The District is balancing the distribution of school bus routes and extracurricular/athletics trips between those that are handled by district employees and those that are outsourced to contracted services. The District plans to reinstate jointured routes to recognize cost savings. Lengthy out-of-district routes are outsourced to allow Piscataway staff to focus on in-district bus runs.

Transportation (continued)

Title	2023-24 Adj. Budget	2024-25 Proposed
Salaries of Non-Instructional Aides	\$ 10,000	\$ 10,000
Sal. for Pupil Trans(Bet Home & Sch)-Reg.	\$ 317,249	\$ 332,876
Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	\$ 1,322,538	\$ 1,334,190
Sal. for Pupil Trans(Other than Bet. Home & Sch)	\$ 70,000	\$ 75,000
Sal. for Pupil Trans(Bet. H&S) - NonPublic Sch	\$ 69,161	\$ 36,270
Salaries & Personnel	\$ 1,788,948	\$ 1,788,336
Other Purchased Prof. and Technical Serv.	\$ 570,000	\$ 600,000
Cleaning, Repair, & Maint. Services	\$ 141,717	\$ 150,000
Rental Payments - School Buses	\$ 24,515	\$ 30,000
Contract. Serv. - Aid in Lieu Pymts-NonPub Sch	\$ 222,534	\$ 210,000
Contract. Serv. - Aid in Lieu Pymts-Charter Sch	\$ 37,005	\$ 30,000
Contr Serv (Bet. Home and Sch)-Vendors	\$ 4,071,451	\$ 4,251,310
Contr Serv(Oth. than Bet Home & Sch)-Vend	\$ 575,719	\$ 559,479
Contract. Serv.(Reg. Students)-ESCs & CTSAs	\$ 427,129	\$ 650,000
Contract. Serv.(Spl. Ed. Students)-ESCs & CTSAs	\$ 2,210,000	\$ 2,000,000
Misc. Purchased Services - Transportation	\$ 62,000	\$ 62,000
General Supplies	\$ 139,483	\$ 100,000
Transportation Supplies	\$ 426,801	\$ 350,000
Other Objects	\$ 4,800	\$ 5,000
Other Expenditures	\$ 8,913,154	\$ 8,997,789
TOTAL UNDIST. EXPEND.-STUDENT TRANSPORTATION SERV.	\$ 10,702,102	\$ 10,786,125



Employee Benefits

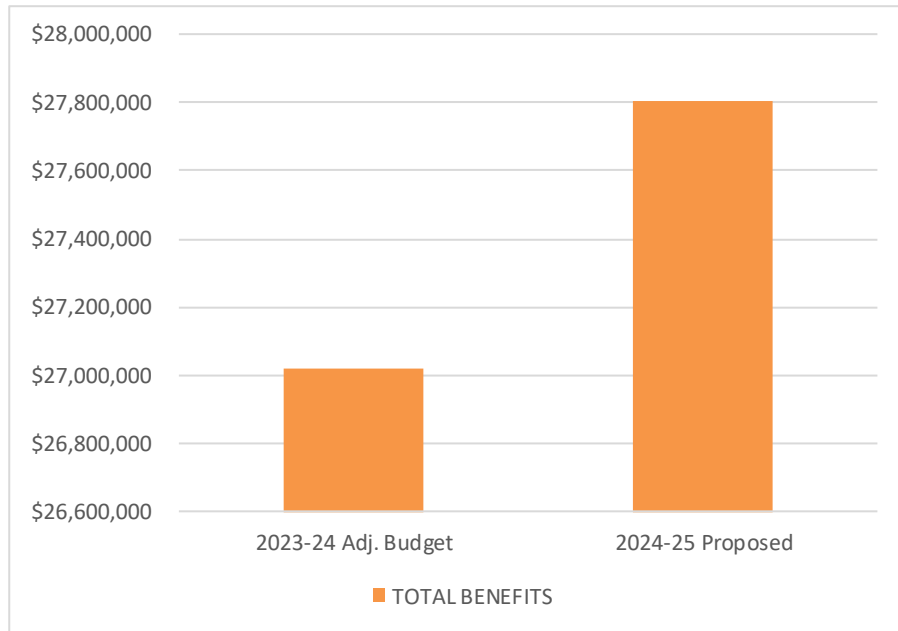
Program: Employee benefits accounts reflect amounts paid by the district on behalf of employees in addition to their gross salary. These payments include fringe benefits, such as health benefits, retirement costs, unemployment, and other employee benefits. While employee benefits are not paid directly to employees, they are part of the cost of personnel services.

Budget: The District continues to participate in self-insured health, prescription, and dental insurance plans; however, due to state legislation it was forced to adopt the New Jersey Educators Health Plan (NJEHP) in January 2021 and Garden State Health Plan (GSHP) in July 2022. The NJEHP and GSHP eliminate Ch. 78 employee contributions and replaces it with employee contributions based on a percentage of the employee's salary. This adjustment is expected to have a negative impact on the District's share of health benefit costs.

The Business Administrator and benefits broker monitor the benefit administration services for all lines of insurance to ensure the district is receiving an optimal rate and to review the advantages of self-insurance. The District experienced extremely poor claims activity during 2021-2022 and a portion of 2022-2023. The negative performance resulted in a 15% increase in projected claims activity for 2023-2024. Actual claims activity was stable in 2023-2024, resulting in a projected 4.4% increase in health benefit costs for 2024-2025. PERS (Public Employee Retirement System) contributions and FICA payments are expected to remain stable. Other employee benefits are projected to increase due to higher retirement payouts and other costs.

Employee Benefits (continued)

Title	2023-24 Adj. Budget	2024-25 Proposed
Group Insurance	\$ 5,000	\$ 5,000
Social Security Contributions	\$ 1,700,000	\$ 1,500,000
Other Retirement Contributions - PERS	\$ 2,500,000	\$ 2,300,000
Other Retirement Contributions - Regular	\$ 15,000	\$ 15,000
Workmen's Compensation	\$ 427,152	\$ 504,039
Health Benefits	\$ 21,856,350	\$ 22,597,548
Tuition Reimbursement	\$ 167,358	\$ 140,000
Other Employee Benefits	\$ 345,643	\$ 745,000
TOTAL BENEFITS	\$ 27,016,503	\$ 27,806,587

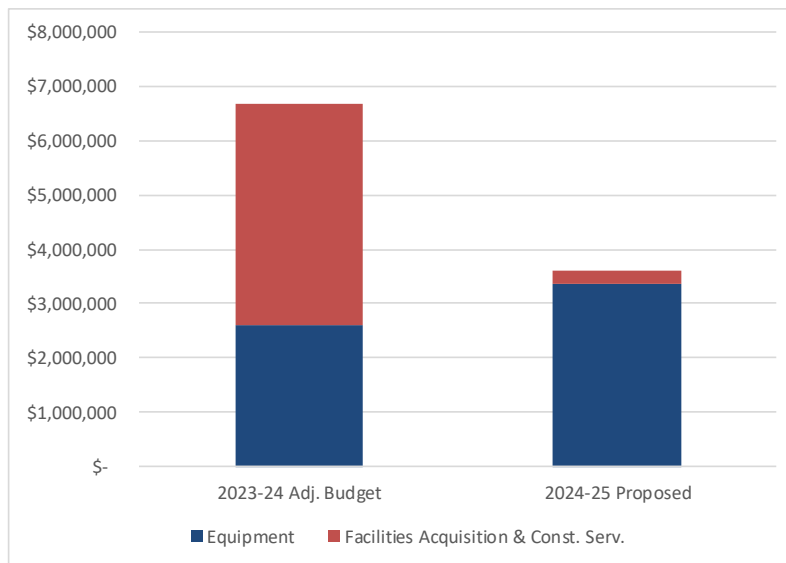


Capital Outlay

Program: Amounts budgeted by the district for the acquisition of equipment (assets valued at greater than \$2,000) and the construction or rehabilitation of school facilities. Also included in capital outlay is an assessment on school facilities debt that was obligated by the state of New Jersey for their portion of approved SDA school facilities projects; however, the state has pushed a portion of their obligations to the individual school districts.

Budget: The District is using fund balance to fund equipment purchases in 2024-2025. The District has continued to invest in instructional and operational equipment such as computers, interactive boards, and maintenance equipment/vehicles. No capital projects have been budgeted, however, the District is planning several Other Capital Projects that will be funded with Capital Reserve withdrawals if the projects are successfully awarded.

Title	2023-24 Adj. Budget	2024-25 Proposed
Grades 1-5	\$ -	\$ 1,000,000
Grades 6-8	\$ 961,736	\$ 700,000
Grades 9-12	\$ 124,070	\$ 906,623
Autism	\$ 26,880	\$ -
School-Sponsored and Other Instructional Program	\$ 28,264	\$ -
Undistributed Expenditures - Admin Info Tech.	\$ 668,799	\$ -
Undist. Expend. - Required Maint for School Fac.	\$ 464,815	\$ 665,952
Undist. Expend. - Custodial Services	\$ 102,395	\$ 102,677
Undist. Expend. - Security	\$ 10,570	\$ -
School Buses - Special	\$ 210,000	\$ -
Equipment	\$ 2,597,529	\$ 3,375,252
Architectural/Engineering Services	\$ 505,130	\$ -
Construction Services	\$ 3,328,021	\$ -
Assessment for Debt Service on SDA Funding	\$ 243,505	\$ 243,505
Facilities Acquisition & Const. Serv.	\$ 4,076,656	\$ 243,505
TOTAL CAPITAL OUTLAY	\$ 6,674,185	\$ 3,618,757



APPENDIX

Piscataway Board of Education 2024-2025 Budget							
	Page #	Title	Account	2023-24 Adj. Budget	2024-25 Proposed	Difference	Difference %
2060		Local Contrib. - Trans to Special Rev- Inclusion	11-105-100-936	\$236,896	\$313,320	\$76,424	32.26%
2080		Kindergarten - Salaries of Teachers	11-110-100-101	\$1,710,677	\$1,648,059	(\$62,618)	(3.66%)
2100		Grades 1-5 - Salaries of Teachers	11-120-100-101	\$11,772,726	\$13,016,683	\$1,243,957	10.57%
2120		Grades 6-8 - Salaries of Teachers	11-130-100-101	\$8,176,931	\$8,662,301	\$485,370	5.94%
2140		Grades 9-12 - Salaries of Teachers	11-140-100-101	\$11,520,058	\$12,175,105	\$655,047	5.69%
2500		Salaries of Teachers	11-150-100-101	\$50,000	\$50,000	\$0	0.00%
2540		Purchased Professional-Educational Services	11-150-100-320	\$80,803	\$80,000	(\$803)	(0.99%)
3000		Other Salaries for Instruction	11-190-100-106	\$191,015	\$190,324	(\$691)	(0.36%)
3020		Purchased Professional-Educational Services	11-190-100-320	\$1,800,591	\$1,650,050	(\$150,541)	(8.36%)
3060		Other Purchased Services (400-500 series)	11-190-100-500	\$53,103	\$53,100	(\$3)	(0.01%)
3080		General Supplies	11-190-100-610	\$2,321,860	\$2,323,619	\$1,759	0.08%
3100		Textbooks	11-190-100-640	\$48,491	\$35,945	(\$12,546)	(25.87%)
3120		Other Objects	11-190-100-800	\$734,208	\$689,098	(\$45,110)	(6.14%)
3200	15	TOTAL REGULAR PROGRAMS - INSTRUCTION	11-1XX-100-XXX	\$38,697,359	\$40,887,604	\$2,190,245	5.66%
3500		Salaries of Teachers	11-201-100-101	\$416,113	\$391,780	(\$24,333)	(5.85%)
3520		Other Salaries for Instruction	11-201-100-106	\$76,817	\$79,152	\$2,335	3.04%
3540		Purchased Professional-Educational Services	11-201-100-320	\$126,552	\$99,107	(\$27,445)	(21.69%)
3580		Other Purchased Services (400-500 series)	11-201-100-500	\$350	\$350	\$0	0.00%
3600		General Supplies	11-201-100-610	\$11,680	\$11,525	(\$155)	(1.33%)
3660	29	TOTAL INTELLECTUAL DISABILITY - MILD		\$631,512	\$581,914	(\$49,598)	(7.85%)
4500		Salaries of Teachers	11-204-100-101	\$515,369	\$527,902	\$12,533	2.43%
4520		Other Salaries for Instruction	11-204-100-106	\$114,601	\$117,305	\$2,704	2.36%
4540		Purchased Professional-Educational Services	11-204-100-320	\$154,955	\$159,564	\$4,609	2.97%
4600		General Supplies	11-204-100-610	\$2,650	\$2,706	\$56	2.11%
4660	30	TOTAL LEARNING AND LANGUAGE DISABILITIES-MILD/MODERATE		\$787,575	\$807,477	\$19,902	2.53%
4700		Salaries of Teachers	11-205-100-101	\$96,277	\$98,252	\$1,975	2.05%
4760		Purchased Professional-Educational Services	11-205-100-320	\$32,817	\$31,913	(\$904)	(2.75%)
4820		General Supplies	11-205-100-610	\$1,365	\$3,273	\$1,908	139.78%
4880	31	TOTAL LEARNING AND LANGUAGE DISABILITIES - SEVERE		\$130,459	\$133,438	\$2,979	2.28%
6000		Salaries of Teachers	11-209-100-101	\$545,328	\$491,010	(\$54,318)	(9.96%)
6020		Other Salaries for Instruction	11-209-100-106	\$48,605	\$49,954	\$1,349	2.78%
6040		Purchased Professional-Educational Services	11-209-100-320	\$235,818	\$223,390	(\$12,428)	(5.27%)
6100		General Supplies	11-209-100-610	\$10,505	\$8,500	(\$2,005)	(19.09%)
6160	32	TOTAL EMOTIONAL REGULATION IMPAIRMENT		\$840,256	\$772,854	(\$67,402)	(8.02%)
6500		Salaries of Teachers	11-212-100-101	\$98,377	\$99,252	\$875	0.89%
6520		Other Salaries for Instruction	11-212-100-106	\$37,934	\$0	(\$37,934)	(100.00%)
6540		Purchased Professional-Educational Services	11-212-100-320	\$61,983	\$63,826	\$1,843	2.97%
6600		General Supplies	11-212-100-610	\$1,400	\$1,650	\$250	17.86%

APPENDIX

	Page #	Title	Account	2023-24 Adj. Budget	2024-25 Proposed	Difference	Difference %
6660	33	TOTAL MULTIPLE DISABILITIES		\$199,694	\$164,728	(\$34,966)	(17.51%)
7000		Salaries of Teachers	11-213-100-101	\$4,309,791	\$4,532,916	\$223,125	5.18%
7020		Other Salaries for Instruction	11-213-100-106	\$151,310	\$116,805	(\$34,505)	(22.80%)
7040		Purchased Professional-Educational Services	11-213-100-320	\$416,938	\$510,606	\$93,668	22.47%
7100		General Supplies	11-213-100-610	\$8,295	\$8,569	\$274	3.30%
7160	34	TOTAL RESOURCE ROOM/RESOURCE CENTER		\$4,886,334	\$5,168,896	\$282,562	5.78%
7500		Salaries of Teachers	11-214-100-101	\$1,417,528	\$1,686,861	\$269,333	19.00%
7520		Other Salaries for Instruction	11-214-100-106	\$136,318	\$116,304	(\$20,014)	(14.68%)
7540		Purchased Professional-Educational Services	11-214-100-320	\$765,970	\$801,278	\$35,308	4.61%
7600		General Supplies	11-214-100-610	\$49,554	\$47,100	(\$2,454)	(4.95%)
7660	35	TOTAL AUTISM		\$2,369,370	\$2,651,543	\$282,173	11.91%
8500		Salaries of Teachers	11-216-100-101	\$861,417	\$956,140	\$94,723	11.00%
8520		Other Salaries for Instruction	11-216-100-106	\$36,641	\$37,653	\$1,012	2.76%
8540		Purchased Professional-Educational Services	11-216-100-320	\$936,685	\$878,138	(\$58,547)	(6.25%)
8600		General Supplies	11-216-100-600	\$33,034	\$9,675	(\$23,359)	(70.71%)
8640	36	TOTAL PRESCHOOL DISABILITIES - FULL-TIME		\$1,867,777	\$1,881,606	\$13,829	0.74%
10300		TOTAL SPECIAL EDUCATION - INSTRUCTION	11-2XX-100-XXX	\$11,712,977	\$12,162,456	\$449,479	3.84%
11000		Salaries of Teachers	11-230-100-101	\$1,519,497	\$1,522,869	\$3,372	0.22%
11100		General Supplies	11-230-100-610	\$8,650	\$10,100	\$1,450	16.76%
11160	25	TOTAL BASIC SKILLS/REMEDIAL - INSTRUCTION	11-230-100-XXX	\$1,528,147	\$1,532,969	\$4,822	0.32%
12000		Salaries of Teachers	11-240-100-101	\$989,768	\$1,246,936	\$257,168	25.98%
12100		General Supplies	11-240-100-610	\$37,241	\$35,050	(\$2,191)	(5.88%)
12160	24	TOTAL BILINGUAL EDUCATION - INSTRUCTION	11-240-100-XXX	\$1,027,009	\$1,281,986	\$254,977	24.83%
17000		Salaries	11-401-100-100	\$507,900	\$554,813	\$46,913	9.24%
17020		Purchased Services (300-500 series)	11-401-100-500	\$40,048	\$38,200	(\$1,848)	(4.61%)
17040		Supplies and Materials	11-401-100-600	\$103,269	\$89,420	(\$13,849)	(13.41%)
17060		Other Objects	11-401-100-800	\$7,250	\$7,150	(\$100)	(1.38%)
17100	26	TOTAL SCHOOL-SPON. CO/EXTRA CURR. ACTVTS. - INST	11-401-100-XXX	\$658,467	\$689,583	\$31,116	4.73%
17500		Salaries	11-402-100-100	\$1,063,541	\$1,080,569	\$17,028	1.60%
17520		Purchased Services (300-500 series)	11-402-100-500	\$166,182	\$161,900	(\$4,282)	(2.58%)
17540		Supplies and Materials	11-402-100-600	\$182,645	\$165,000	(\$17,645)	(9.66%)
17560		Other Objects	11-402-100-800	\$32,576	\$45,500	\$12,924	39.67%
17600	27	TOTAL SCHOOL-SPONSORED ATHLETICS - INSTRUCTION	11-402-100-XXX	\$1,444,944	\$1,452,969	\$8,025	0.56%
22040		Salaries of Teacher Tutors	11-424-100-178	\$68,750	\$67,000	(\$1,750)	(2.55%)
22080		Purchased Professional & Technical Services	11-424-100-300	\$306,588	\$325,000	\$18,412	6.01%
22120		General Supplies	11-424-100-610	\$3,000	\$3,000	\$0	0.00%
22180	22	TOTAL OTHER SUPPL/AT-RISK PROG - INSTRUCTION		\$378,338	\$395,000	\$16,662	4.40%
22620		TOTAL OTHER SUPPLEMENTAL/AT-RISK PROGRAMS	11-424-XXX-XXX	\$378,338	\$395,000	\$16,662	4.40%
29000		Tuition to Other LEAs Within the State-Regular	11-000-100-561	\$59,578	\$30,000	(\$29,578)	(49.65%)

APPENDIX

	Page #	Title	Account	2023-24 Adj. Budget	2024-25 Proposed	Difference	Difference %
29020		Tuition to Other LEAs Within the State-Special	11-000-100-562	\$760,984	\$1,570,000	\$809,016	106.31%
29100		Tuition to Priv.Sch. for the Disabled W/I State	11-000-100-566	\$1,564,808	\$840,000	(\$724,808)	(46.32%)
29140		Tuition - State Facilities	11-000-100-568	\$61,944	\$61,944	\$0	0.00%
29180	37	TOTAL UNDISTRIBUTED EXPENDITURES - INSTRUCTION (TUITION)	11-000-100-XXX	\$2,447,314	\$2,501,944	\$54,630	2.23%
29500		Salaries	11-000-211-100	\$248,205	\$255,467	\$7,262	2.93%
29620		Other Purchased Services (400-500 series)	11-000-211-500	\$3,500	\$3,500	\$0	0.00%
29640		Supplies and Materials	11-000-211-600	\$1,000	\$1,000	\$0	0.00%
29680	43	TOTAL UNDIST. EXPEND.-ATTENDANCE AND SOCIAL WORK	11-000-211-XXX	\$252,705	\$259,967	\$7,262	2.87%
30500		Salaries	11-000-213-100	\$1,099,210	\$1,203,295	\$104,085	9.47%
30560		Other Purchased Services (400-500 series)	11-000-213-500	\$69,762	\$72,835	\$3,073	4.40%
30580		Supplies and Materials	11-000-213-600	\$47,129	\$53,400	\$6,271	13.31%
30620	38	TOTAL UNDIST. EXPENDITURES - HEALTH SERVICES	11-000-213-XXX	\$1,216,101	\$1,329,530	\$113,429	9.33%
40500		Salaries	11-000-216-100	\$1,796,620	\$1,864,167	\$67,547	3.76%
40520		Purchased Professional - Educational Services	11-000-216-320	\$140,114	\$65,000	(\$75,114)	(53.61%)
40540		Supplies and Materials	11-000-216-600	\$9,780	\$14,000	\$4,220	43.15%
40580	39	TOTAL UNDIST. EXPEND.-SPEECH, OT, PT AND RELATED SVCS	11-000-216-XXX	\$1,946,514	\$1,943,167	(\$3,347)	(0.17%)
41000		Salaries	11-000-217-100	\$738,706	\$774,579	\$35,873	4.86%
41020		Purchased Professional - Educational Services	11-000-217-320	\$692,660	\$859,361	\$166,701	24.07%
41040		Supplies and Materials	11-000-217-600	\$17,748	\$20,000	\$2,252	12.69%
41060		Other Objects	11-000-217-800	\$9,100	\$9,000	(\$100)	(1.10%)
41080	40	TOTAL UNDIST EXPEND-OTH SUPP SERV STD-EXTRA SERV	11-000-217-XXX	\$1,458,214	\$1,662,940	\$204,726	14.04%
41500		Salaries of Other Professional Staff	11-000-218-104	\$2,152,211	\$2,297,647	\$145,436	6.76%
41520		Salaries of Secretarial and Clerical Assistants	11-000-218-105	\$351,555	\$364,878	\$13,323	3.79%
41540		Other Salaries	11-000-218-110	\$60,761	\$60,761	\$0	0.00%
41560		Purchased Professional - Educational Services	11-000-218-320	\$614,542	\$522,000	(\$92,542)	(15.06%)
41580		Other Purchased Prof. and Tech. Services	11-000-218-390	\$100	\$100	\$0	0.00%
41600		Other Purchased Services (400-500 series)	11-000-218-500	\$4,605	\$4,950	\$345	7.49%
41620		Supplies and Materials	11-000-218-600	\$13,947	\$10,125	(\$3,822)	(27.40%)
41640		Other Objects	11-000-218-800	\$2,475	\$5,975	\$3,500	141.41%
41660	41	TOTAL UNDIST. EXPENDITURES - GUIDANCE	11-000-218-XXX	\$3,200,196	\$3,266,436	\$66,240	2.07%
42000		Salaries of Other Professional Staff	11-000-219-104	\$2,516,091	\$2,669,162	\$153,071	6.08%
42020		Salaries of Secretarial and Clerical Assistants	11-000-219-105	\$246,626	\$231,210	(\$15,416)	(6.25%)
42040		Other Salaries	11-000-219-110	\$94,953	\$102,500	\$7,547	7.95%
42060		Purchased Professional - Educational Services	11-000-219-320	\$147,076	\$55,000	(\$92,076)	(62.60%)
42100		Other Purchased Services (400-500 series)	11-000-219-500	\$8,129	\$12,000	\$3,871	47.62%
42160		Supplies and Materials	11-000-219-600	\$25,930	\$22,500	(\$3,430)	(13.23%)
42180		Other Objects	11-000-219-800	\$3,500	\$1,000	(\$2,500)	(71.43%)
42200	42	TOTAL UNDIST. EXPENDITURES - CHILD STUDY TEAMS	11-000-219-XXX	\$3,042,305	\$3,093,372	\$51,067	1.68%
43000		Sal of Supervisor of Instruction	11-000-221-102	\$1,700,173	\$1,758,203	\$58,030	3.41%

APPENDIX

	Page #	Title	Account	2023-24 Adj. Budget	2024-25 Proposed	Difference	Difference %
43040		Sal of Secr and Clerical Assist.	11-000-221-105	\$169,404	\$140,319	(\$29,085)	(17.17%)
43060		Other Salaries	11-000-221-110	\$166,322	\$126,441	(\$39,881)	(23.98%)
43080		Sal of Facilitators, Math & Literacy Coaches	11-000-221-176	\$530,497	\$391,008	(\$139,489)	(26.29%)
43100		Purchased Prof- Educational Services	11-000-221-320	\$7,755	\$24,280	\$16,525	213.09%
43140		Other Purch Services (400-500)	11-000-221-500	\$6,500	\$6,500	\$0	0.00%
43160		Supplies and Materials	11-000-221-600	\$484,805	\$419,067	(\$65,738)	(13.56%)
43180		Other Objects	11-000-221-800	\$8,670	\$8,670	\$0	0.00%
43200	19	TOTAL UNDIST. EXPEND.-IMPROV. OF INST. SERV.	11-000-221-XXX	\$3,074,126	\$2,874,488	(\$199,638)	(6.49%)
43500		Salaries	11-000-222-100	\$525,058	\$547,783	\$22,725	4.33%
43520		Salaries of Technology Coordinators	11-000-222-177	\$63,721	\$66,276	\$2,555	4.01%
43540		Purchased Professional and Technical Services	11-000-222-300	\$14,810	\$15,102	\$292	1.97%
43580		Supplies and Materials	11-000-222-600	\$51,700	\$48,916	(\$2,784)	(5.38%)
43620	20	TOTAL UNDIST. EXPEND.-EDU. MEDIA SERV./LIBRARY	11-000-222-XXX	\$655,289	\$678,077	\$22,788	3.48%
44120		Other Purchased Services (400-500 series)	11-000-223-500	\$38,990	\$29,675	(\$9,315)	(23.89%)
44180	21	TOTAL UNDIST. EXPEND.-INSTR. STAFF TRAINING SERV.	11-000-223-XXX	\$38,990	\$29,675	(\$9,315)	(23.89%)
45000		Salaries	11-000-230-100	\$922,720	\$981,433	\$58,713	6.36%
45020		Salaries of Attorneys	11-000-230-108	\$157,364	\$163,364	\$6,000	3.81%
45040		Legal Services	11-000-230-331	\$111,700	\$60,000	(\$51,700)	(46.28%)
45060		Audit Fees	11-000-230-332	\$80,000	\$80,000	\$0	0.00%
45080		Architectural/Engineering Services	11-000-230-334	\$152,371	\$100,000	(\$52,371)	(34.37%)
45100		Other Purchased Professional Services	11-000-230-339	\$47,000	\$48,000	\$1,000	2.13%
45120		Purchased Technical Services	11-000-230-340	\$30,000	\$30,000	\$0	0.00%
45140		Communications / Telephone	11-000-230-530	\$562,562	\$468,000	(\$94,562)	(16.81%)
45160		BOE Other Purchased Services	11-000-230-585	\$7,541	\$5,000	(\$2,541)	(33.70%)
45180		Misc. Purch Serv (400-500) [Other than 530 & 585]	11-000-230-590	\$283,638	\$283,000	(\$638)	(0.22%)
45200		General Supplies	11-000-230-610	\$106,518	\$107,000	\$482	0.45%
45240		Judgments Against The School District	11-000-230-820	\$75,000	\$50,000	(\$25,000)	(33.33%)
45260		Miscellaneous Expenditures	11-000-230-890	\$29,737	\$27,500	(\$2,237)	(7.52%)
45280		BOE Membership Dues and Fees	11-000-230-895	\$39,252	\$40,000	\$748	1.91%
45300	45	TOTAL UNDIST. EXPEND.-SUPPORT SERV.-GEN. ADMIN.	11-000-230-XXX	\$2,605,403	\$2,443,297	(\$162,106)	(6.22%)
46000		Salaries of Principals/Asst. Principals/Prog Dir	11-000-240-103	\$3,033,390	\$3,109,903	\$76,513	2.52%
46020		Salaries of Other Professional Staff	11-000-240-104	\$152,693	\$122,478	(\$30,215)	(19.79%)
46040		Salaries of Secretarial and Clerical Assistants	11-000-240-105	\$990,970	\$1,011,980	\$21,010	2.12%
46060		Other Salaries	11-000-240-110	\$244,225	\$35,000	(\$209,225)	(85.67%)
46080		Purchased Professional and Technical Services	11-000-240-300	\$16,066	\$10,000	(\$6,066)	(37.76%)
46100		Other Purchased Services (400-500 series)	11-000-240-500	\$7,405	\$6,150	(\$1,255)	(16.95%)
46120		Supplies and Materials	11-000-240-600	\$193,332	\$133,195	(\$60,137)	(31.11%)
46140		Other Objects	11-000-240-800	\$86,666	\$63,864	(\$22,802)	(26.31%)
46160	46	TOTAL UNDIST. EXPEND.-SUPPORT SERV.-SCHOOL ADMIN.	11-000-240-XXX	\$4,724,747	\$4,492,570	(\$232,177)	(4.91%)

APPENDIX

	Page #	Title	Account	2023-24 Adj. Budget	2024-25 Proposed	Difference	Difference %
47000		Salaries	11-000-251-100	\$1,195,988	\$1,158,853	(\$37,135)	(3.10%)
47040		Purchased Technical Services	11-000-251-340	\$65,000	\$65,000	\$0	0.00%
47060		Misc. Purchased Services (400-500) [O/T 594]	11-000-251-592	\$170,490	\$146,000	(\$24,490)	(14.36%)
47100		Supplies and Materials	11-000-251-600	\$30,948	\$27,500	(\$3,448)	(11.14%)
47180		Miscellaneous Expenditures	11-000-251-890	\$15,000	\$15,000	\$0	0.00%
47200	47	TOTAL UNDIST. EXPEND. - CENTRAL SERVICES	11-000-251-XXX	\$1,477,426	\$1,412,353	(\$65,073)	(4.40%)
47500		Salaries	11-000-252-100	\$937,282	\$975,486	\$38,204	4.08%
47540		Purchased Technical Services	11-000-252-340	\$39,542	\$15,000	(\$24,542)	(62.07%)
47560		Other Purchased Services (400-500 series)	11-000-252-500	\$18,165	\$17,700	(\$465)	(2.56%)
47580		Supplies and Materials	11-000-252-600	\$72,025	\$71,500	(\$525)	(0.73%)
47600		Other Objects	11-000-252-800	\$762,751	\$719,040	(\$43,711)	(5.73%)
47620	48	TOTAL UNDIST. EXPEND. - ADMIN. INFO TECHNOLOGY	11-000-252-XXX	\$1,829,765	\$1,798,726	(\$31,039)	(1.70%)
48500		Salaries	11-000-261-100	\$1,174,176	\$1,228,695	\$54,519	4.64%
48520		Cleaning, Repair, and Maintenance Services	11-000-261-420	\$1,122,874	\$947,582	(\$175,292)	(15.61%)
48540		General Supplies	11-000-261-610	\$523,576	\$550,000	\$26,424	5.05%
48560		Other Objects	11-000-261-800	\$97,192	\$100,000	\$2,808	2.89%
48580	49	TOTAL UNDIST. EXPEND.-REQUIRED MAINT FOR SCH FAC.	11-000-261-XXX	\$2,917,818	\$2,826,277	(\$91,541)	(3.14%)
49000		Salaries	11-000-262-100	\$3,338,227	\$3,504,858	\$166,631	4.99%
49040		Purchased Professional and Technical Services	11-000-262-300	\$336,230	\$44,650	(\$291,580)	(86.72%)
49060		Cleaning, Repair, and Maintenance Services	11-000-262-420	\$246,186	\$243,669	(\$2,517)	(1.02%)
49080		Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	\$423,000	\$400,000	(\$23,000)	(5.44%)
49100		Lease Purchase Pymts- Energy Savings Impr Prog	11-000-262-444	\$1,486,639	\$1,504,919	\$18,280	1.23%
49120		Other Purchased Property Services	11-000-262-490	\$227,000	\$250,000	\$23,000	10.13%
49140		Insurance	11-000-262-520	\$1,185,000	\$1,293,723	\$108,723	9.17%
49180		General Supplies	11-000-262-610	\$455,790	\$400,000	(\$55,790)	(12.24%)
49200		Energy (Natural Gas)	11-000-262-621	\$468,825	\$462,000	(\$6,825)	(1.46%)
49220		Energy (Electricity)	11-000-262-622	\$885,214	\$903,000	\$17,786	2.01%
49260		Energy (Gasoline)	11-000-262-626	\$98,609	\$50,000	(\$48,609)	(49.29%)
49280		Other Objects	11-000-262-800	\$5,860	\$16,000	\$10,140	173.04%
49340	49	TOTAL UNDIST. EXPEND. - CUSTODIAL SERVICES	11-000-262-XXX	\$9,156,580	\$9,072,819	(\$83,761)	(0.91%)
50000		Salaries	11-000-263-100	\$362,942	\$373,671	\$10,729	2.96%
50040		Cleaning, Repair, and Maintenance Services	11-000-263-420	\$166,983	\$163,527	(\$3,456)	(2.07%)
50060		General Supplies	11-000-263-610	\$191,049	\$134,800	(\$56,249)	(29.44%)
50080		Other Objects	11-000-263-800	\$3,808	\$1,000	(\$2,808)	(73.74%)
50100	49	TOTAL UNDIST EXPEND.-CARE AND UPKEEP OF GROUNDS	11-000-263-XXX	\$724,782	\$672,998	(\$51,784)	(7.14%)
51000		Salaries	11-000-266-100	\$1,037,073	\$1,150,860	\$113,787	10.97%
51020		Purchased Professional and Technical Services	11-000-266-300	\$57,288	\$50,000	(\$7,288)	(12.72%)
51040		Cleaning, Repair, and Maintenance Services	11-000-266-420	\$20,000	\$20,000	\$0	0.00%
51060		General Supplies	11-000-266-610	\$55,905	\$50,000	(\$5,905)	(10.56%)

APPENDIX

	Page #	Title	Account	2023-24 Adj. Budget	2024-25 Proposed	Difference	Difference %
51080		Other Objects	11-000-266-800	\$10,000	\$10,000	\$0	0.00%
51100	51	TOTAL SECURITY	11-000-266-XXX	\$1,180,266	\$1,280,860	\$100,594	8.52%
51120		TOTAL UNDIST. EXPEND.-OPER. AND MAINT. OF PLANT SERV.	11-000-26X-XXX	\$13,979,446	\$13,852,954	(\$126,492)	(0.90%)
52000		Salaries of Non-Instructional Aides	11-000-270-107	\$10,000	\$10,000	\$0	0.00%
52020		Sal. for Pupil Trans(Bet Home & Sch)-Reg.	11-000-270-160	\$317,249	\$332,876	\$15,627	4.93%
52040		Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	11-000-270-161	\$1,322,538	\$1,334,190	\$11,652	0.88%
52060		Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-162	\$70,000	\$75,000	\$5,000	7.14%
52080		Sal. for Pupil Trans(Bet. H&S) - NonPublic Sch	11-000-270-163	\$69,161	\$36,270	(\$32,891)	(47.56%)
52120		Other Purchased Prof. and Technical Serv.	11-000-270-390	\$570,000	\$600,000	\$30,000	5.26%
52140		Cleaning, Repair, & Maint. Services	11-000-270-420	\$141,717	\$150,000	\$8,283	5.84%
52160		Rental Payments - School Buses	11-000-270-442	\$24,515	\$30,000	\$5,485	22.37%
52200		Contract. Serv. - Aid in Lieu Pymts-NonPub Sch	11-000-270-503	\$222,534	\$210,000	(\$12,534)	(5.63%)
52220		Contract. Serv. - Aid in Lieu Pymts-Charter Sch	11-000-270-504	\$37,005	\$30,000	(\$7,005)	(18.93%)
52260		Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511	\$4,071,451	\$4,251,310	\$179,859	4.42%
52280		Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	\$575,719	\$559,479	(\$16,240)	(2.82%)
52360		Contract. Serv.(Reg. Students)-ESCs & CTSA	11-000-270-517	\$427,129	\$650,000	\$222,871	52.18%
52380		Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA	11-000-270-518	\$2,210,000	\$2,000,000	(\$210,000)	(9.50%)
52400		Misc. Purchased Services - Transportation	11-000-270-593	\$62,000	\$62,000	\$0	0.00%
52420		General Supplies	11-000-270-610	\$139,483	\$100,000	(\$39,483)	(28.31%)
52440		Transportation Supplies	11-000-270-615	\$426,801	\$350,000	(\$76,801)	(17.99%)
52460		Other Objects	11-000-270-800	\$4,800	\$5,000	\$200	4.17%
52480	52	TOTAL UNDIST. EXPEND.-STUDENT TRANSPORTATION SERV.	11-000-270-XXX	\$10,702,102	\$10,786,125	\$84,023	0.79%
71000		Group Insurance	11-000-291-210	\$5,000	\$5,000	\$0	0.00%
71020		Social Security Contributions	11-000-291-220	\$1,700,000	\$1,500,000	(\$200,000)	(11.76%)
71060		Other Retirement Contributions - PERS	11-000-291-241	\$2,500,000	\$2,300,000	(\$200,000)	(8.00%)
71120		Other Retirement Contributions - Regular	11-000-291-249	\$15,000	\$15,000	\$0	0.00%
71160		Workmen's Compensation	11-000-291-260	\$427,152	\$504,039	\$76,887	18.00%
71180		Health Benefits	11-000-291-270	\$21,856,350	\$22,597,548	\$741,198	3.39%
71200		Tuition Reimbursement	11-000-291-280	\$167,358	\$140,000	(\$27,358)	(16.35%)
71220		Other Employee Benefits	11-000-291-290	\$345,643	\$745,000	\$399,357	115.54%
71240	54	TOTAL UNALLOCATED BENEFITS		\$27,016,503	\$27,806,587	\$790,084	2.92%
71260		TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	11-XXX-XXX-2XX	\$27,016,503	\$27,806,587	\$790,084	2.92%
72140		TOTAL UNDISTRIBUTED EXPENDITURES		\$79,667,146	\$80,232,208	\$565,062	0.71%
72180		Interest Earned on Maintenance Reserve	10-606	\$25,000	\$0	(\$25,000)	(100.00%)
72260		TOTAL GENERAL CURRENT EXPENSE		\$135,139,387	\$138,634,775	\$3,495,388	2.59%
73040		Grades 1-5	12-120-100-730	\$0	\$1,000,000	\$1,000,000	100.00%
73060		Grades 6-8	12-130-100-730	\$961,736	\$700,000	(\$261,736)	(27.21%)
73080		Grades 9-12	12-140-100-730	\$124,070	\$906,623	\$782,553	630.74%
74160		Autism	12-214-100-730	\$26,880	\$0	(\$26,880)	(100.00%)

APPENDIX

	Page #	Title	Account	2023-24 Adj. Budget	2024-25 Proposed	Difference	Difference %
75080		School-Sponsored and Other Instructional Program	12-4XX-100-730	\$28,264	\$0	(\$28,264)	(100.00%)
75680		Undistributed Expenditures - Admin Info Tech.	12-000-252-730	\$668,799	\$0	(\$668,799)	(100.00%)
75700		Undist. Expend. - Required Maint for School Fac.	12-000-261-730	\$464,815	\$665,952	\$201,137	43.27%
75720		Undist. Expend. - Custodial Services	12-000-262-730	\$102,395	\$102,677	\$282	0.28%
75760		Undist. Expend. - Security	12-000-266-730	\$10,570	\$0	(\$10,570)	(100.00%)
75820		School Buses - Special	12-000-270-734	\$210,000	\$0	(\$210,000)	(100.00%)
75880	56	TOTAL EQUIPMENT	12-XXX-XXX-730	\$2,597,529	\$3,375,252	\$777,723	29.94%
76040		Architectural/Engineering Services	12-000-400-334	\$505,130	\$0	(\$505,130)	(100.00%)
76080		Construction Services	12-000-400-450	\$3,328,021	\$0	(\$3,328,021)	(100.00%)
76210		Assessment for Debt Service on SDA Funding	12-000-400-896	\$243,505	\$243,505	\$0	0.00%
76260	56	TOTAL FACILITIES ACQUISITION AND CONST. SERV.	12-000-400-XXX	\$4,076,656	\$243,505	(\$3,833,151)	(94.03%)
76380		Interest Deposit to Capital Reserve	10-604	\$75,000	\$400,000	\$325,000	433.33%
76400		TOTAL CAPITAL OUTLAY		\$6,749,185	\$4,018,757	(\$2,730,428)	(40.46%)
84000		Transfer of Funds to Charter Schools	10-000-100-56X	\$916,798	\$896,212	(\$20,586)	(2.25%)
84060		GENERAL FUND GRAND TOTAL		\$142,805,370	\$143,549,744	\$744,374	0.52%
84100		Local Projects	20-XXX-XXX-XXX	\$188,193	\$0	(\$188,193)	(100.00%)
84200		Student Activity Fund	20-475-XXX-XXX	\$200,000	\$0	(\$200,000)	(100.00%)
84220		Scholarship Fund	20-476-XXX-XXX	\$1,000	\$0	(\$1,000)	(100.00%)
85000		Salaries of Teachers	20-218-100-101	\$2,463,850	\$2,695,287	\$231,437	9.39%
85030		Purchased Professional - Educational Services	20-218-100-321	\$1,418,866	\$1,379,925	(\$38,941)	(2.74%)
85040		Other Purchased Services (400-500 series)	20-218-100-500	\$0	\$10,000	\$10,000	100.00%
85080		General Supplies	20-218-100-600	\$59,500	\$70,000	\$10,500	17.65%
85100		Other Objects	20-218-100-800	\$2,500	\$3,000	\$500	20.00%
85120		TOTAL PEA INSTRUCTION	20-218-100-XXX	\$3,944,716	\$4,158,212	\$213,496	5.41%
86020		Salaries of Program Directors	20-218-200-103	\$399,100	\$413,830	\$14,730	3.69%
86040		Salaries of Other Professional Staff	20-218-200-104	\$210,716	\$311,359	\$100,643	47.76%
86060		Salaries of Secr and Clerical Assistants	20-218-200-105	\$176,267	\$180,910	\$4,643	2.63%
86080		Other Salaries	20-218-200-110	\$330,496	\$485,464	\$154,968	46.89%
86100		Salaries of Community Parent Involvement Spec.	20-218-200-173	\$146,692	\$71,111	(\$75,581)	(51.52%)
86120		Salaries of Master Teachers	20-218-200-176	\$121,883	\$264,472	\$142,589	116.99%
86140		Personal Services - Employee Benefits	20-218-200-200	\$1,303,586	\$1,368,640	\$65,054	4.99%
86240		Cleaning, Repair & Maintenance Svcs.	20-218-200-420	\$2,000	\$2,000	\$0	0.00%
86260		Rentals	20-218-200-440	\$1,745,499	\$1,725,751	(\$19,748)	(1.13%)
86280		Contr Serv-Trans.(Bet. Home & School)	20-218-200-511	\$0	\$67,500	\$67,500	100.00%
86300		Contr Serv-Trans.(Field Trips)	20-218-200-516	\$10,000	\$1,000	(\$9,000)	(90.00%)
86320		Travel	20-218-200-580	\$5,000	\$5,000	\$0	0.00%
86330		Miscellaneous Purchased Services	20-218-200-590	\$382,700	\$343,175	(\$39,525)	(10.33%)
86340		Supplies and Materials	20-218-200-600	\$20,800	\$25,000	\$4,200	20.19%
86360		Other Objects	20-218-200-800	\$5,000	\$5,000	\$0	0.00%

APPENDIX

	Page #	Title	Account	2023-24 Adj. Budget	2024-25 Proposed	Difference	Difference %
86380		TOTAL SUPPORT SERVICES	20-218-200-XXX	\$4,859,739	\$5,270,212	\$410,473	8.45%
87000		Instructional Equipment	20-218-400-731	\$10,000	\$10,000	\$0	0.00%
87020		Noninstructional Equipment	20-218-400-732	\$0	\$20,000	\$20,000	100.00%
87040		TOTAL FAC ACQUISITION AND CONSTR. SERVICES	20-218-400-XXX	\$10,000	\$30,000	\$20,000	200.00%
87100		TOTAL PRESCHOOL EDUCATION AID	20-218-XXX-XXX	\$8,814,455	\$9,458,424	\$643,969	7.31%
88000		Nonpublic Textbooks	20-XXX-XXX-XXX	\$87,004	\$0	(\$87,004)	(100.00%)
88020		Nonpublic Auxiliary Services	20-XXX-XXX-XXX	\$227,732	\$800,000	\$572,268	251.29%
88040		Nonpublic Handicapped Services	20-XXX-XXX-XXX	\$127,772	\$0	(\$127,772)	(100.00%)
88060		Nonpublic Nursing Services	20-XXX-XXX-XXX	\$182,880	\$0	(\$182,880)	(100.00%)
88080		Nonpublic Technology Initiative	20-XXX-XXX-XXX	\$73,745	\$0	(\$73,745)	(100.00%)
88090		Nonpublic Security Aid	20-XXX-XXX-XXX	\$312,420	\$0	(\$312,420)	(100.00%)
88180		Total Other State Projects		\$1,011,553	\$800,000	(\$211,553)	(20.91%)
88200		TOTAL STATE PROJECTS	20-XXX-XXX-XXX	\$9,826,008	\$10,258,424	\$432,416	4.40%
88500		Title I	20-XXX-XXX-XXX	\$942,749	\$718,015	(\$224,734)	(23.84%)
88520		Title II	20-XXX-XXX-XXX	\$272,638	\$121,732	(\$150,906)	(55.35%)
88540		Title III	20-XXX-XXX-XXX	\$176,423	\$139,771	(\$36,652)	(20.78%)
88560		Title IV	20-XXX-XXX-XXX	\$79,994	\$56,331	(\$23,663)	(29.58%)
88620		I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	\$2,484,889	\$1,945,736	(\$539,153)	(21.70%)
88640		Vocational Education	20-XXX-XXX-XXX	\$41,828	\$0	(\$41,828)	(100.00%)
88709		CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	\$186,430	\$0	(\$186,430)	(100.00%)
88711		CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	\$10,242	\$0	(\$10,242)	(100.00%)
88712		Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	\$77,717	\$0	(\$77,717)	(100.00%)
88713		ARP ESSER Grant Program	20-487-xxx-xxx	\$1,975,549	\$0	(\$1,975,549)	(100.00%)
88714		ARP ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	\$504,882	\$0	(\$504,882)	(100.00%)
88715		ARP ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	\$43,185	\$0	(\$43,185)	(100.00%)
88716		ARP ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	\$43,185	\$0	(\$43,185)	(100.00%)
88717		ARP ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	\$45,000	\$0	(\$45,000)	(100.00%)
88719		ARP Homeless Children and Youth II	20-496-xxx-xxx	\$1,698	\$0	(\$1,698)	(100.00%)
88740		TOTAL FEDERAL PROJECTS	20-XXX-XXX-XXX	\$6,886,409	\$2,981,585	(\$3,904,824)	(56.70%)
88760		TOTAL SPECIAL REVENUE FUNDS		\$17,101,610	\$13,240,009	(\$3,861,601)	(22.58%)
90000		TOTAL EXPENDITURES/APPROPRIATIONS		\$159,906,980	\$156,789,753	(\$3,117,227)	(1.95%)