

**Piscataway Board of Education
Fiscal Year 2024 Operating Budget**



Public Hearing April 27, 2023

PISCATAWAY TOWNSHIP BOARD OF EDUCATION

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Piscataway Township Schools
Budget 2023-2024

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Message from the Superintendent

To the Piscataway Community,

April 2023

The 2023-2024 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 three years, society has been asked to adjust and complete tasks differently. Education is no different. As we continue to return to our new normal, we need to adjust every approach to continue to engage and educate our students – academically, socially, and emotionally. Moving forward, we plan to continue to support our students, staff, and community in all areas of well-being.

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.

To put Piscataway student spending in perspective, we have consistently delivered a high-quality education for our students at a cost that is below the Middlesex County average and the statewide K-12 district average. Piscataway's administrative costs are 30% below our regional limit, reflecting our focus on direct instructional costs. Over the past five years, the average assessed home in Piscataway has only incurred a \$65.50 average annual increase in their school-related tax bill.

What does the 2023-2024 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, IT support staff, and the addition of second middle school volleyball and tennis teams. 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 elective and the visual and performing arts departments.

Our district is a full 1-to-1 iPad district for three 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 devices, software, maintenance, and security.

The district will continue its multi-year phase-in of projectors and interactive smart boards in Piscataway classrooms, and security cameras will be upgraded, gradually replacing analog and providing high-definition, digital equipment.

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 COVID pandemic and its impact on student learning will require the district to continue our focus on supports and interventions for students that suffered learning loss.
- Technology 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. Six 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 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 7,100 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: Biomedical, Engineering, Health Sciences, Performing Arts, or Visual Arts. Successful students will 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 is reducing the number of grades that will be taking 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, voter-approved referendums 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. The SDA recently announced \$350 million of grant funding for the ROD districts. The District has applied for funding to assist in upgrading bathrooms to ensure ADA compliance.

The District has maintained its focus on reserving funds in its capital reserve account to address building improvements and infrastructure needs. During 2022-2023 the District completed a paving replacement project, the installation of four generators, a partial roof replacement, and smaller maintenance projects to maintain and improve its facilities. With the Board's decision to not pursue a referendum for capital project improvements, District Administration revisited its 5-year capital project plan to prioritize projects that can be completed with capital reserve over the coming years. Recommendations will be presented to the full Board with the beginning of priority one projects expected for the summer of 2024. All of the improvements focus on student/staff safety and supporting the instructional program to help Piscataway keep pace with educational requirements and facilities in surrounding communities.

The Piscataway Township Schools began the multi-year process of an energy savings improvement program (ESIP) during the 2020-2021 school year. Construction began in the Spring of 2022 and is still ongoing as the contractors have had to deal with supply chain shortages. The Solar PPA portion of the project was completed in December 2022 with solar panels installed on 8 buildings. LED lighting installations, building envelope improvements, and water conservation measures have all been completed. Additional projects to be completed over the coming months include the installation of 135 new roof-top HVAC units, the replacement of electricity transformers, and activation of a new building management system. All of the energy conservation measures will be paid for with energy and maintenance savings over the next 18 years.

Economy:

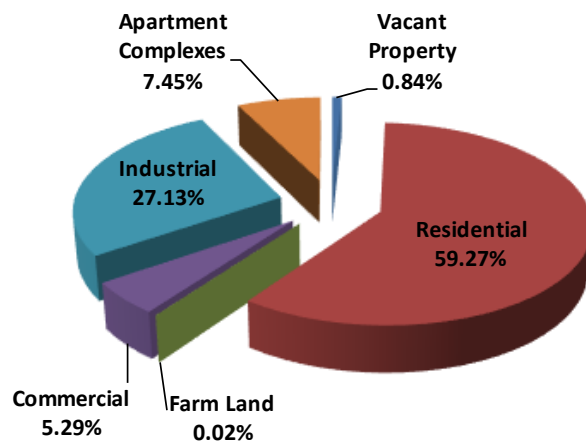
Piscataway is a community with a large residential area and pockets of industrial and warehouse facilities whose economy benefits from its proximity to New York City and an expansive road infrastructure near major roadways. Piscataway is the home of many well-known industrial concerns, research centers 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 made in August 2022.

The assessed value of ratables in the Township increased \$901,062,000 from \$8,586,462,000 in 2022 to \$9,487,524,000 in 2023. The increase was primarily attributable to the two largest ratable categories with an 12.1% increase in the value of residential ratables and a 12.5% increase in industrial ratables, which is indicative of strong residential sales and warehouse developments in Piscataway. Piscataway’s ratables are classified in the 2023 Middlesex County Board of Taxation Abstract of Ratables as follows:

Vacant Property	\$	79,855,200
Residential	\$	5,623,123,200
Farm Land	\$	2,067,500
Commercial	\$	502,088,500
Industrial	\$	2,573,834,900
Apartment Complexes	\$	706,554,700
Total Ratables	\$	9,487,524,000



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.

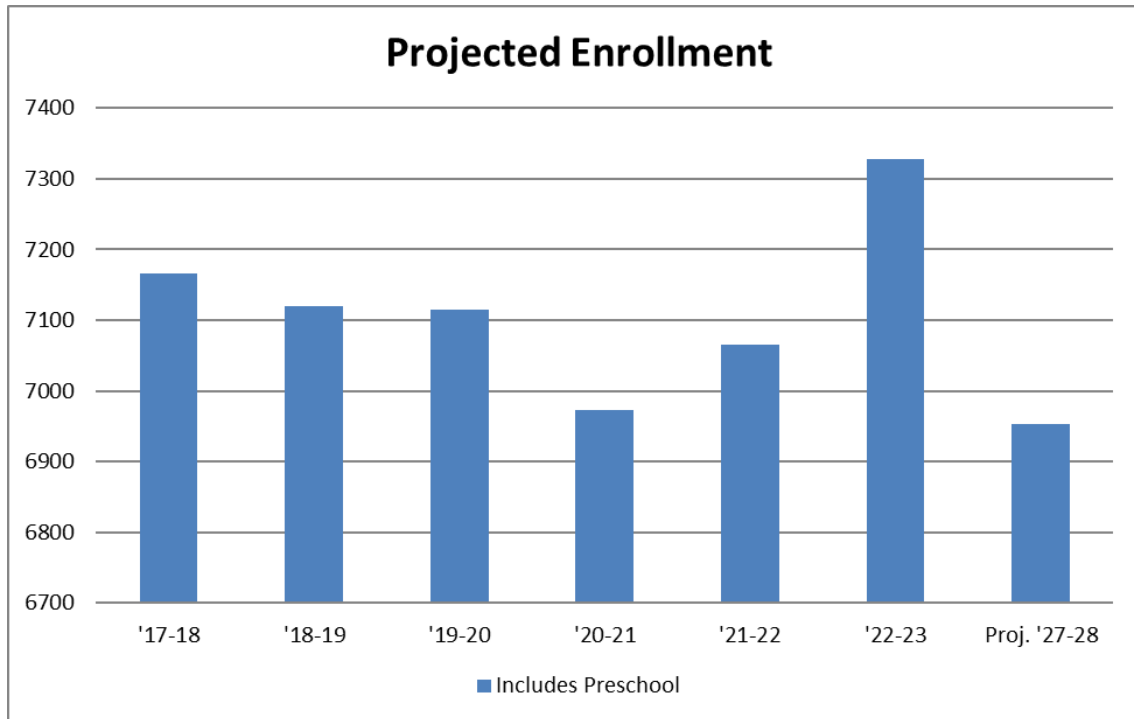
The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the 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 decreases have been ongoing for several years, correlating with a decrease in the number of births in Piscataway; however, the number of enrolled kindergarten students as a percentage of births has also declined. The District experienced a slight increase in K-12 students from 2021-2022 to 2022-2023, possibly due to the success of our preschool program.

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 329 students in 2021-2022 to 540 students in 2022-2023. 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 7,166 students in 2017-2018 to 7,328 students in 2022-2023. Resident enrollment is still projected to decrease to 6,953 students by the 2027-2028 school year, although the District will be monitoring any new trends.

There have been a number residential apartment developments completed during the past five years, but these developments have had a low to moderate impact on the schools. There are several additional housing developments under construction that may yield additional students, but the enrollment projections detailed above 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.



Revenue Plan Summary

NOTE: Several revisions to the final 2023-2024 budget are proposed for approval by the Board at the Public Hearing. Those revisions are not reflected in this Budget Book analysis and summary.

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 \$550,000.

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 2023-2024 are \$547,000.

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. The District has budgeted a \$700,000 withdrawal from maintenance reserve to help fund building maintenance projects. No withdrawal from Capital Reserve has been budgeted.

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 \$9,202,540 in unrestricted fund balance to fund the 2023-2024 budget.

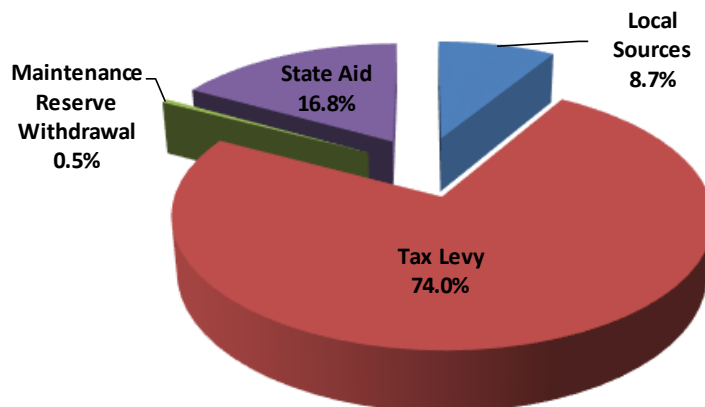
Local Tax Levy: The local tax levy accounts for 74% of the revenue needed for the 2023-2024 operating budget. Despite an overall levy increase of 4.49%, the percentage of revenue remained stable compared to 2022-2023 due to fluctuations in other sources of revenue. The Township collects the taxes, and the District and the Township agree on a schedule for taxes to be remitted over the school year.

Revenue Plan (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. As a result, state aid decreased \$530,419 for 2023-2024 due to increases in the equalized valuation of township ratables and increases in income earned by Piscataway residents. 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. Although not reflected in the state aid amounts in this book, the state of NJ recently provided Supplemental Stabilization Aid which will provide a one-time recovery of 66% of our state aid decrease for the 2023-2024 fiscal year. The District will receive an additional \$350,077 in state aid for 2023-2024.

	2022-2023 Budgeted	2023-2024 Proposed	Change
General Fund			
Transportation Fees	\$ 400,000	\$ 350,000	-12.50%
Tuition	\$ 375,000	\$ 325,000	-13.33%
Other miscellaneous revenues	\$ 1,608,191	\$ 2,194,282	36.44%
Fund Balance - Tax Relief	\$ 8,289,133	\$ 9,202,540	11.02%
Local Sources	\$ 10,672,324	\$ 12,071,822	13.11%
Tax Levy	\$ 98,637,278	\$ 103,020,271	4.44%
Maintenance Reserve Withdrawal	\$ -	\$ 700,000	#DIV/0!
Equalization Aid	\$ 12,242,761	\$ 11,712,342	-4.33%
Special Education Aid	\$ 5,639,333	\$ 5,639,333	0.00%
Transportation Aid	\$ 3,188,747	\$ 3,188,747	0.00%
Security Aid	\$ 1,295,620	\$ 1,295,620	0.00%
Extraordinary Aid	\$ 750,000	\$ 1,400,000	86.67%
SEMI Aid	\$ 130,684	\$ 139,174	6.50%
State Aid	\$ 23,247,145	\$ 23,375,216	0.55%
TOTAL General Fund	\$ 132,556,747	\$ 139,167,309	4.99%

2023-2024 General Fund Operating Revenue



Revenue Plan (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.

	2022-2023 Budgeted	2023-2024 Proposed	Change
<u>Special Revenue Fund</u>			
Preschool Education	\$ 8,757,502	\$ 8,814,455	0.65%
Other State Sources	\$ 750,000	\$ 750,000	0.00%
Federal Sources	\$ 2,769,916	\$ 2,841,386	2.58%
<i>TOTAL Special Revenue Fund</i>	\$ 12,277,418	\$ 12,405,841	1.05%

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 bond payment in 2022-2023 was the final payment on existing bonds and the District is now debt-free.

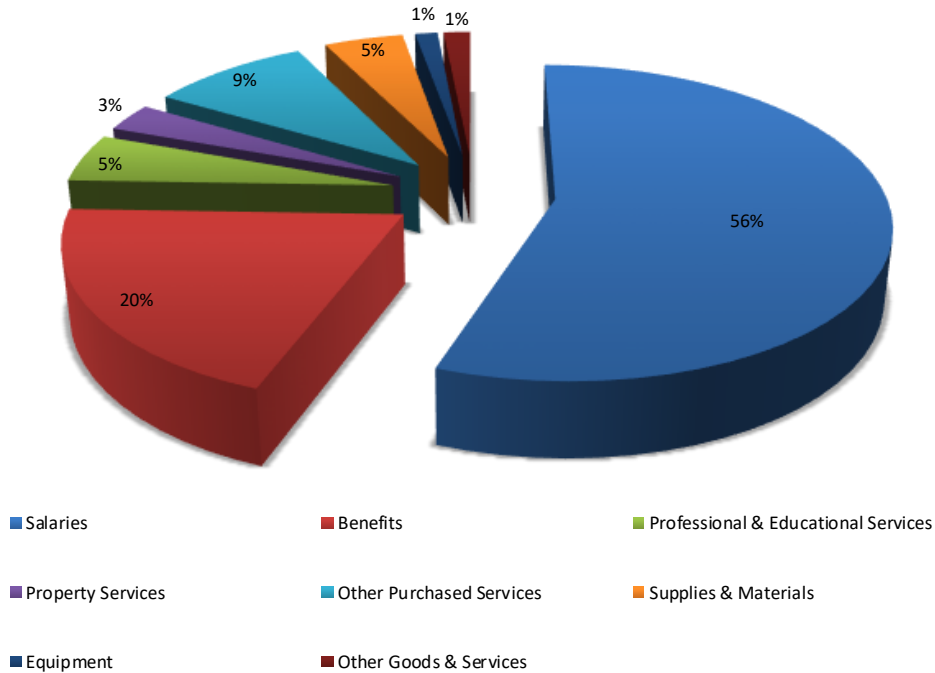
	2022-2023 Budgeted	2023-2024 Proposed	Change
<u>Debt Service Fund</u>			
Budgeted Fund Balance	\$ 1	\$ -	-100.00%
Tax Levy	\$ 3,641,724	\$ -	-100.00%
<i>TOTAL Debt Service Fund</i>	\$ 3,641,725	\$ -	-100.00%

Appropriations Plan Summary

Detailed discussions of appropriations by program begin on page 14.

	2022-2023 Budgeted	2023-2024 Proposed	Change
General Fund			
100 Salaries	\$ 74,586,936	\$ 75,289,293	0.94%
200 Benefits	\$ 23,597,857	\$ 26,988,502	14.37%
300 Professional & Educational Services	\$ 6,290,474	\$ 6,769,806	7.62%
400 Property Services	\$ 3,801,714	\$ 4,003,319	5.30%
500 Other Purchased Services	\$ 11,148,885	\$ 12,368,710	10.94%
600 Supplies & Materials	\$ 6,111,962	\$ 6,170,873	0.96%
700 Equipment	\$ 2,485,152	\$ 1,744,550	-29.80%
800 Other Goods & Services	\$ 1,798,621	\$ 2,070,301	15.10%
Capital Outlay	\$ 1,993,505	\$ 2,943,505	47.65%
Charter Schools	\$ 641,641	\$ 718,450	11.97%
Interest on Reserve Accounts	\$ 100,000	\$ 100,000	0.00%
Total General Fund	\$ 132,556,747	\$ 139,167,309	4.99%
Total Special Revenue Fund	\$ 12,277,418	\$ 12,405,841	1.05%
Total Debt Service Fund	\$ 3,641,725	\$ -	-100.00%
TOTAL APPROPRIATIONS	\$ 148,475,890	\$ 151,573,150	2.09%

2023-2024 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 \$901 million to \$9.5 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 \$373,716 in 2022 to \$413,009 in 2023.

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. Although the general fund tax levy is increasing 4.4%, the overall tax increase on homeowners is only \$33.10 because of the elimination of the debt service tax levy. A debt service tax levy is no longer needed because the District is debt-free. Overall, the tax increase on the average assessed home has averaged \$65.50 the past five years.

	2019	2020	2021	2022	2023
General Fund School Tax Rate	1.22487	1.19955	1.18985	1.14875	1.08585
Debt Service Fund School Tax Rate	0.04800	0.04633	0.04557	0.04241	0.0
Total Tax Rate per \$100	1.27287	1.24588	1.23542	1.19116	1.08585
Average Assessed Home Value	\$329,824	\$342,264	\$345,317	\$373,716	\$413,009
Tax Increase on Average Assessed Home	\$41.10	\$65.96	\$1.91	\$185.45	\$33.10

Personnel

Salaries and benefit costs account for the largest portion of the operating budget, projected to be 73.5% in 2023-2024. 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 2023-2024 school year included every grade level and program. The goal was to identify the staffing that would support the delivery of our educational programs within the parameters of our fiscal resources. Due to a reduction in state aid, inflationary pressure on expenses, and the inherent deficiency of a 2% tax levy revenue cap trying to cover salary increases averaging 3.3%, District administration worked particularly hard to identify staffing efficiencies.

The initial assessment of staffing identified 27 positions to be eliminated through reassigning staff to fill open positions caused by attrition, consolidating positions, and eliminating unfilled vacancies. These staff reductions were spread across instructional and non-instructional areas and all grade levels.

Although there was a need to reduce staffing levels, there were certain positions that were mandated to be added to meet programmatic instructional needs. The following positions equating to 8.2 FTEs have been added to the 2023-2024 budget:

- Intermediate School ESL Teacher
- Middle School ESL Teacher
- Preschool Disabled Teacher
- K-3 Autistic Teachers (2)
- Middle School Autistic Teacher
- Physical Therapist (0.6)
- Occupational Therapist
- Speech Therapist (0.6)

The District will also be expanding its middle school volleyball and tennis programs by adding second teams and have approved coaching stipends for these teams.

Overall, the net staffing reduction is 19 positions without any employee layoffs. With the District's long-term enrollment projections trending downward, staffing will be continually assessed to ensure resources are allocated efficiently. The District monitors enrollment activity monthly, and it is expected that further shifts in staffing needs and grade level assignments may occur through June 2023. Any changes will be accounted for through attrition and staff redistribution.

Regular Programs of Instruction

Regular Programs of Instruction

Program: Initiatives and activities that provide students in grades K-12 with learning experiences to prepare them for 21st century global citizenry, personal and familial development, and for gainful employment as reflected by the New Jersey Student Learning Standards (NJSLS) as well as other relevant state and national content and programmatic directives. 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 recognizes 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. We also realize the importance of securing outside vendors when appropriate to ensure that we maintain fidelity to current research-based trends and developments. In-district PD includes the use of department meeting time for professional development, which includes vertical articulation and modelling that is extremely helpful when expanding resources across grade bands. Federal title funds also support the cost of targeted professional development. The Transfers to Special Revenue-Inclusion account records tuition expenses for inclusion preschool students and this amount is projected to decrease due to fewer anticipated students. Minor staff realignments, salary increases and new staff salary differentials account for the fluctuations in salary classifications. Supplies expenses are decreasing as the district anticipates less IT related expenses.

Math: This budget will support the continuation of curriculum updates and revisions necessary for the prerequisite alignment to the New Jersey Student Learning Standards (NJSLS). Constantly evolving global needs, technology, and program languages have contributed to the necessity to further develop and expand Computer Science offerings. A new course, AP Precalculus, will be developed as we strive to get more students exposure to higher-level mathematics before graduation. Technology is funded for supplemental content resources for both student enrichment and intervention. The budget funds additional Science, Technology, Engineering, the Arts and Math (S.T.E.A.M.) initiatives and our Local Enriched Academic/Arts Program (L.E.A.P.) materials to include robotics and digital electronics, which will include digital tools that are compatible with our student devices. Revised versions of Math consumable workbooks and manipulatives will also be purchased along with the updated version of the Go Math curricular resource.

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 classrooms as well as inquiry-driven labs in both the elementary and middle grades. Technology is funded for science classrooms at the high school. The budget will also support the purchase of online resources for various grade levels to offer further support and function 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 NGSS 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 high school literacy curriculum will be updated to align with district and State timelines, 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. Furthermore, all digital tools have been reconsidered for the upcoming school year to ensure remnants of remote learning are not integrated into in-person instruction. Technology will continue to be funded throughout the district to support these initiatives. The budget will allow for the additional purchase of phonemic awareness resources that will complete the implementation of Foundations in grades Kindergarten through 3rd grade.

Reading and Writing Workshop continues to be enhanced through the procurement of leveled texts, guided readers, and multicultural titles. With our emphasis on developing a love for reading, this budget will allow us to further develop our classroom libraries to include digital databases so students can have the opportunities to read various engaging books within the classrooms as well on their district-issued technology devices. The budget will also support the purchase of middle school core texts and classroom libraries.

Social Studies: At the high school, curriculum updates will include current versions of prerequisite and specific hard copy texts as well as an ongoing shift to digital resources. Enhancement and updating of the intermediate and middle school tech-book, map, and current events resources in grades 4-8 will take place. 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 all students. Resources and changes will also be made 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. Moreover, this budget will also support further development of our humanities-based Piscataway High School Academy – Pre-Law and Justice, through course additions and curriculum updates.

Physical Education/Health: 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.

Regular Programs of Instruction (continued)

VPA (Visual/Performing Arts): We will continue to align and revise our district visual art, music, dance, and theater curricula to align to our recently revised 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), 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, summer music 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.

Practical Arts/Career and Technical Education (CTE): The budget promotes continued support to the Engineering Academy utilizing 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. Materials are budgeted to support the new Business Academy, as well as to maintain and support other CTE programs. Moreover, curriculum updates will ensure that Print Production, a state approved CTE program meets industry standards including utilizing the latest Adobe software and prepares students to take industry certification exams. The budget will also support the purchase of Advanced Placement Economics digital workbooks to allow students to practice for the AP exams.

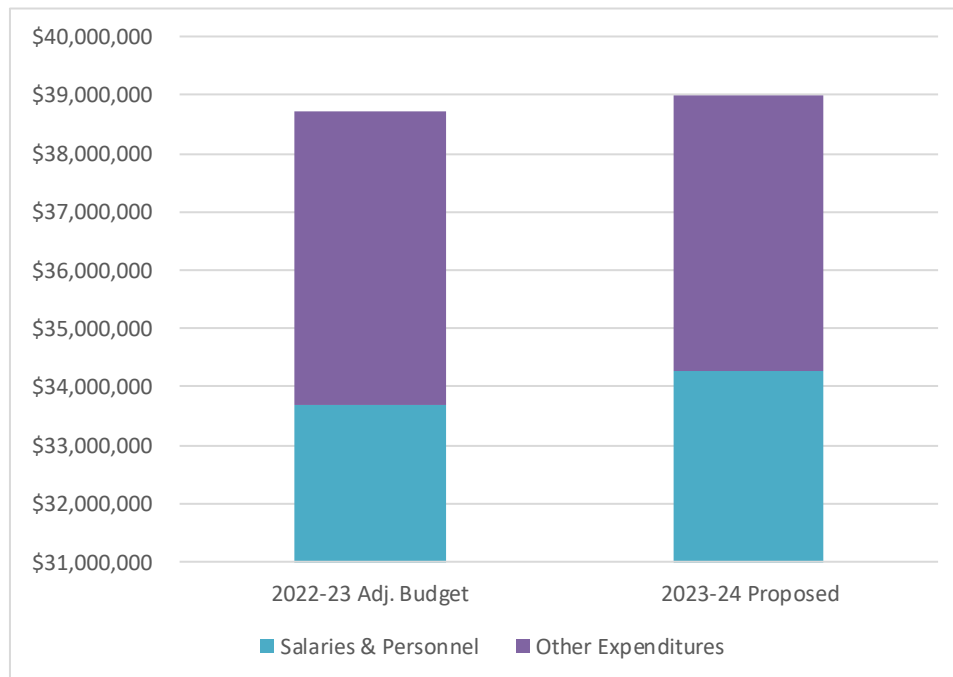
World Language/ESL: ESL supplies will be purchased to address state mandatory ESL/ACCESS assessments for grades K-12, the addition of MS ESL e-text licenses, and the replacement of consumable ESL elementary instructional student materials. Portions of the K-5, 6-8 and high school World Language (WL) and ESL curriculum are scheduled for revision to continue alignment with the new WL-NJSLS and 2020 WIDA Framework. World Language resources, consumable student workbooks, digital resources and virtual field trips also support this increase in rigor.

Digital Resources: All online media reference, 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 4-12, 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	2022-23 Adj. Budget	2023-24 Proposed
Kindergarten - Salaries of Teachers	\$ 1,656,742	\$ 1,709,677
Grades 1-5 - Salaries of Teachers	\$ 12,080,892	\$ 12,292,021
Grades 6-8 - Salaries of Teachers	\$ 8,144,943	\$ 8,431,913
Grades 9-12 - Salaries of Teachers	\$ 11,744,502	\$ 11,802,906
Salaries of Teachers	\$ 56,780	\$ 50,000
Salaries & Personnel	\$ 33,683,859	\$ 34,286,517
Local Contrib. - Trans to Special Rev- Inclusion	\$ 307,692	\$ 236,896
Purchased Professional-Educational Services	\$ 81,000	\$ 70,000
Other Salaries for Instruction	\$ 213,728	\$ 203,188
Purchased Professional-Educational Services	\$ 1,534,293	\$ 1,470,154
Other Purchased Services (400-500 series)	\$ 61,738	\$ 51,350
General Supplies	\$ 2,217,989	\$ 1,902,031
Textbooks	\$ 31,265	\$ 46,109
Other Objects	\$ 577,629	\$ 728,154
Other Expenditures	\$ 5,025,334	\$ 4,707,882
TOTAL REGULAR PROGRAMS/INSTRUCTION	\$ 38,709,193	\$ 38,994,399

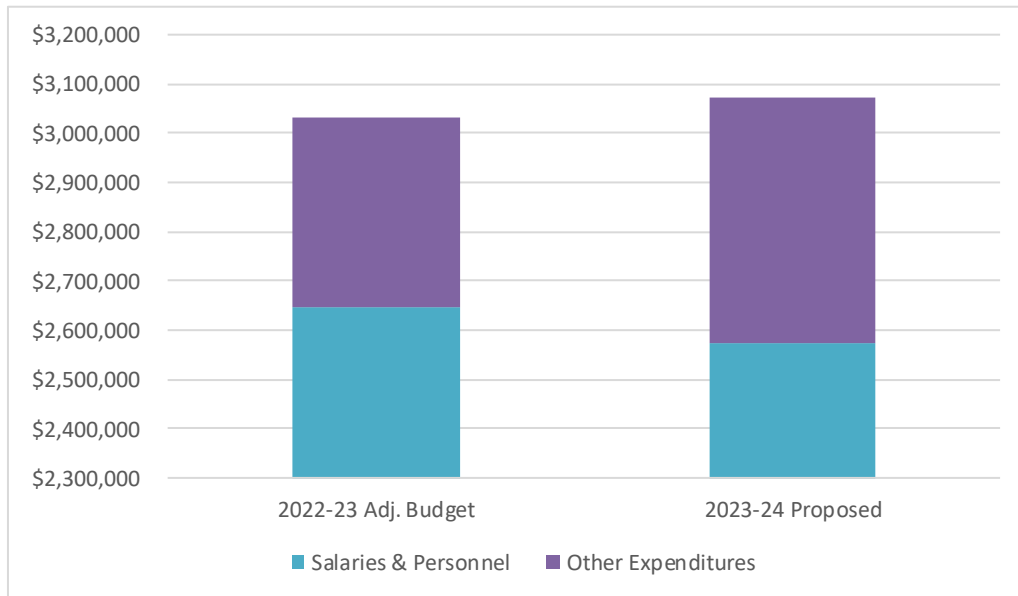


Improvement of Instruction

Program: Initiatives and activities are primarily related to supporting instructional staff in planning, developing, implementing and evaluating the process of providing standards aligned learning experiences for students. These activities include data disaggregation, curriculum audits and development, strategies for instruction, designing differentiation and observing and monitoring child development to ensure that children meet their ‘developmental milestones’.

Budget: Salaries for curriculum supervisors, facilitators and coaches are decreasing to reflect staffing adjustments from identified efficiencies. 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. The increase in supplies and materials is due to additional math and science tech-book adoptions.

Title	2022-23 Adj. Budget	2023-24 Proposed
Sal of Supervisor of Instruction	\$ 1,634,790	\$ 1,700,173
Sal of Secr and Clerical Assist.	\$ 150,663	\$ 169,404
Other Salaries	\$ 175,616	\$ 175,227
Sal of Facilitators, Math & Literacy Coaches	\$ 684,467	\$ 530,497
Salaries & Personnel	\$ 2,645,536	\$ 2,575,301
Purchased Prof- Educational Services	\$ 39,000	\$ 6,000
Other Purch Services (400-500)	\$ 5,177	\$ 6,500
Supplies and Materials	\$ 332,818	\$ 474,519
Other Objects	\$ 8,670	\$ 8,670
Other Expenditures	\$ 385,665	\$ 495,689
TOTAL UNDIST. EXPEND.-IMPROV. OF INST. SERV.	\$ 3,031,201	\$ 3,070,990

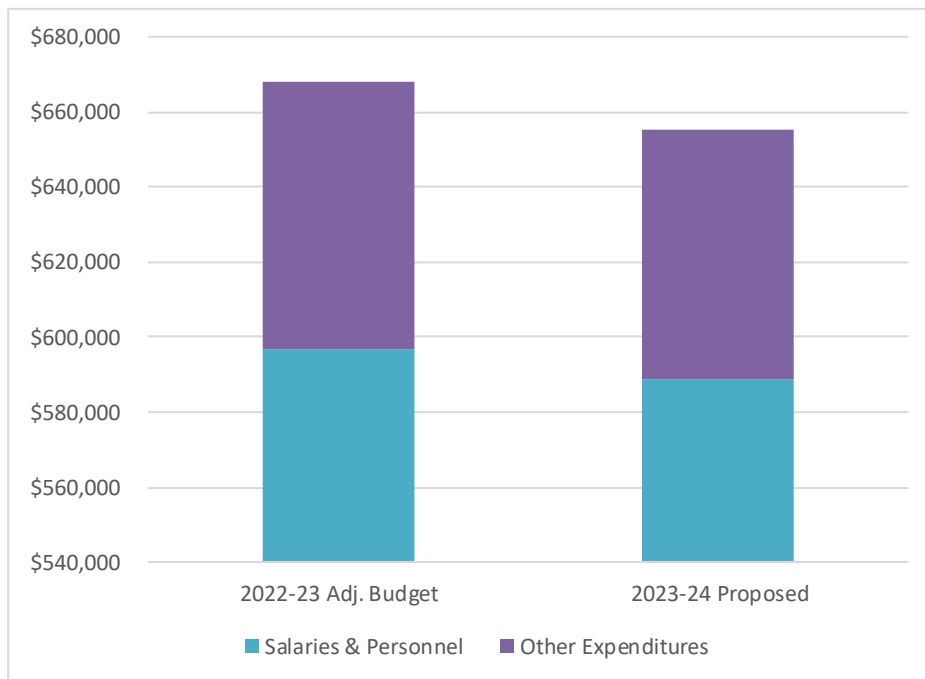


Library/Media

Program: Activities concerned with directing, managing and supervising educational media services and 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. The media circulation system upgrade is complete, resources continue to be shared with public libraries and there continues to be a shift to digital resources from print materials. The professional/technical services and supplies accounts maintain the digital resources and tools used in schools.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 533,899	\$ 525,058
Salaries of Technology Coordinators	\$ 62,721	\$ 63,721
Salaries & Personnel	\$ 596,620	\$ 588,779
Purchased Professional and Technical Services	\$ 15,500	\$ 14,000
Supplies and Materials	\$ 56,170	\$ 52,416
Other Expenditures	\$ 71,670	\$ 66,416
TOTAL UNDIST. EXPEND.-EDU. MEDIA SERV./LIBRARY	\$ 668,290	\$ 655,195

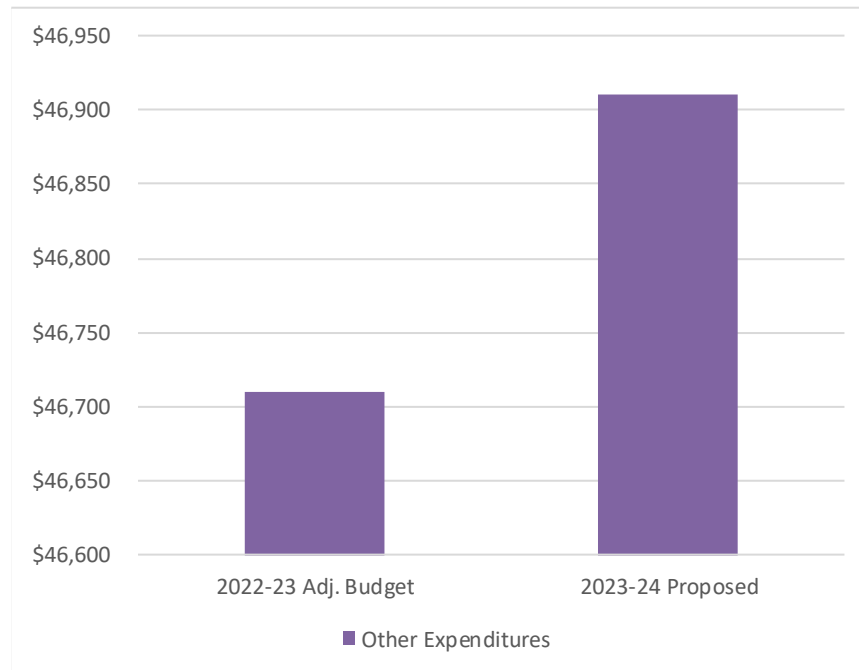


Instructional Staff Training

Program: Activities that contribute to the professional occupational growth 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 training for teaching staff.

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 is shifting to 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 high school Title I plan funds teacher tutors/student supports for ESL students and Peer Mentoring program plans. 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	2022-23 Adj. Budget	2023-24 Proposed
Other Salaries for Instruction	\$ 46,710	\$ 46,910
Other Expenditures	\$ 46,710	\$ 46,910
TOTAL INSTRUCTIONAL STAFF TRAINING	\$ 46,710	\$ 46,910



Supplemental/At-Risk Programs

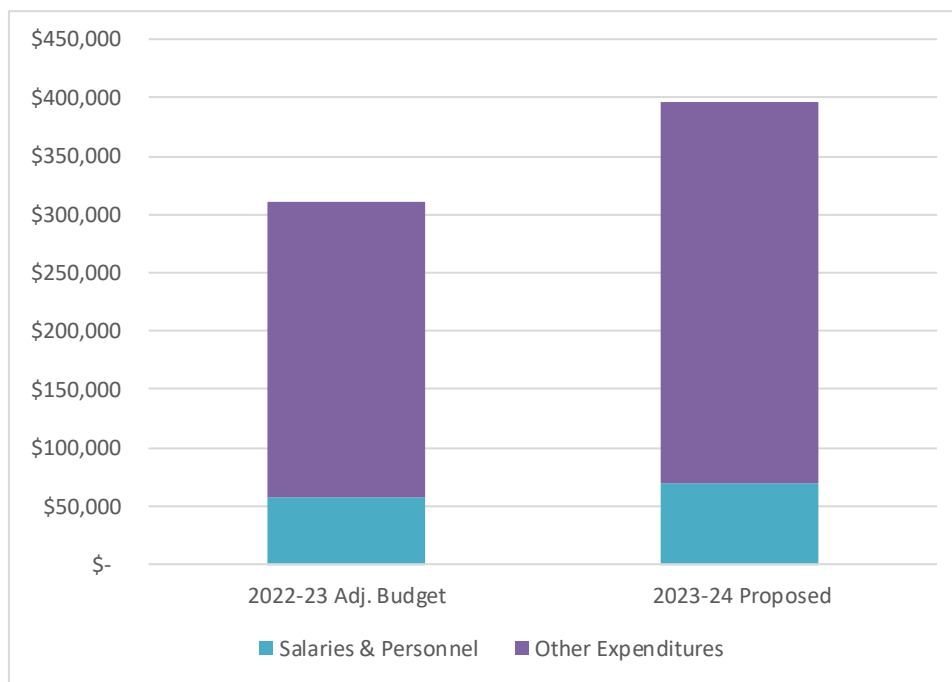
Program: Programs including small learning communities, freshman seminar, academies, tutoring, reading improvement and the associated costs with the staff, supplies, contracted services and equipment.

Budget: Salaries are increasing slightly due to additional tutorial staffing budgeted in this account. Additional tutorial services to address learning loss caused by the COVID pandemic will be funded with federal American Rescue Plan-Elementary and Secondary School Emergency Relief Funds (ARP-ESSER). 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
- K-8 Virtual Academic Helpdesk

Supplemental/At-Risk Programs (continued)

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teacher Tutors	\$ 58,072	\$ 68,750
Salaries & Personnel	\$ 58,072	\$ 68,750
Purchased Professional & Technical Services	\$ 250,000	\$ 325,000
General Supplies	\$ 3,000	\$ 3,000
Other Expenditures	\$ 253,000	\$ 328,000
TOTAL OTHER SUPPL/AT-RISK PROG - INSTRUCTION	\$ 311,072	\$ 396,750

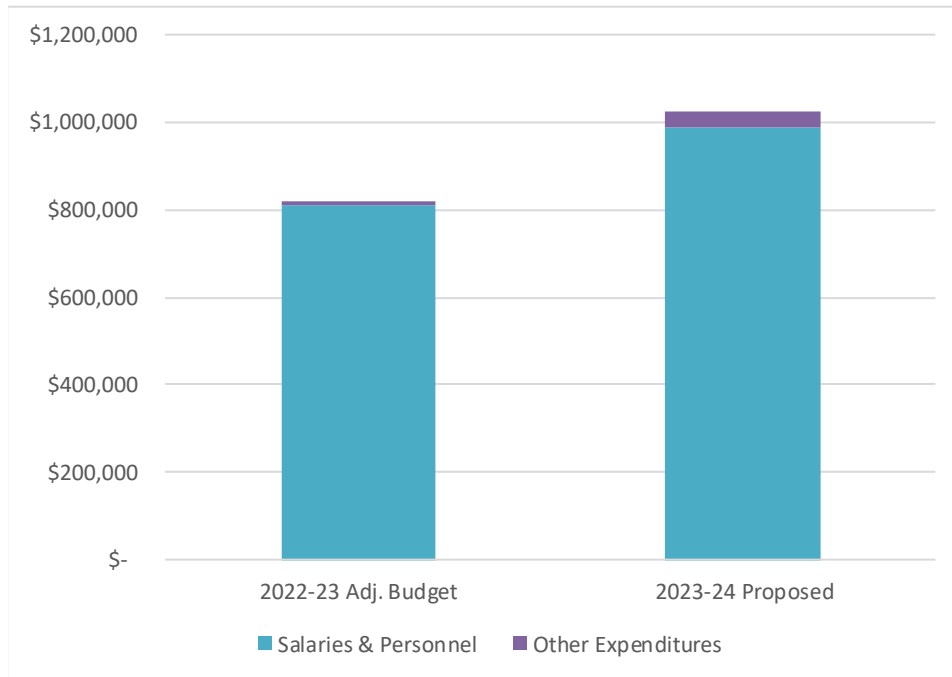


Bilingual Education

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

Budget: Salaries are increasing in line with 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	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teachers	\$ 812,599	\$ 989,768
Salaries & Personnel	\$ 812,599	\$ 989,768
General Supplies	\$ 8,775	\$ 36,134
Other Expenditures	\$ 8,775	\$ 36,134
TOTAL BILINGUAL EDUCATION - INSTRUCTION	\$ 821,374	\$ 1,025,902

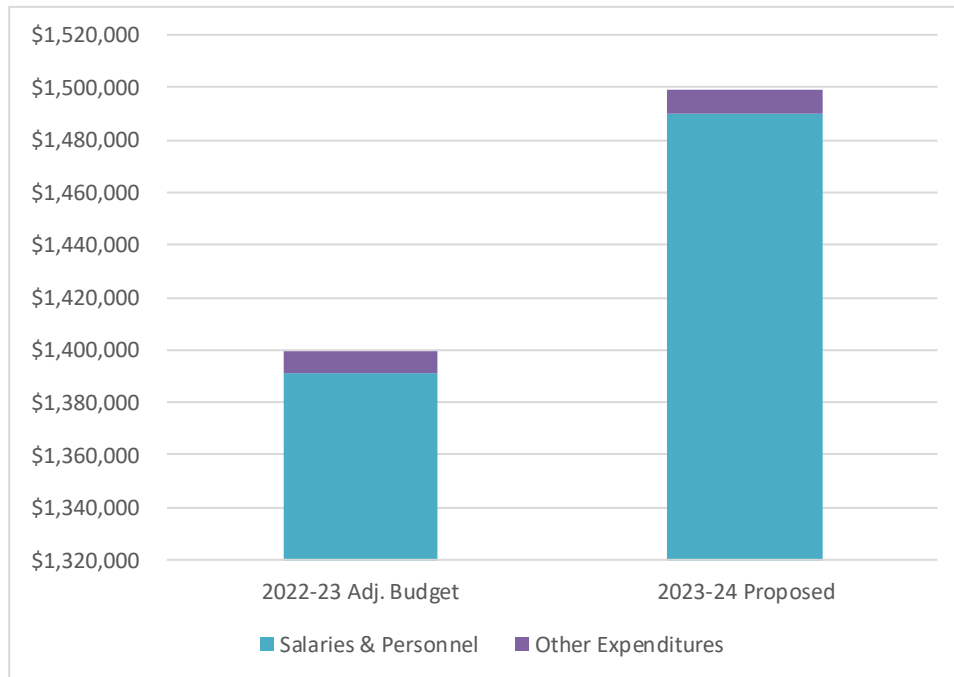


Basic Skills Instruction

Program: This area often referred to as Response to Intervention (RTI), assists K-8 students in improving foundational skills essential for learning in all areas. This program also seeks to mitigate referrals to the CST Child Study Team by addressing areas of concern with the proper interventions.

Budget: Salaries are increasing due to contractual salary increases. Supplies will remain flat, as the same 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	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teachers	\$ 1,390,936	\$ 1,490,371
Salaries & Personnel	\$ 1,390,936	\$ 1,490,371
General Supplies	\$ 8,600	\$ 8,650
Other Expenditures	\$ 8,600	\$ 8,650
TOTAL BASIC SKILLS/REMEDIAL - INSTRUCTION	\$ 1,399,536	\$ 1,499,021

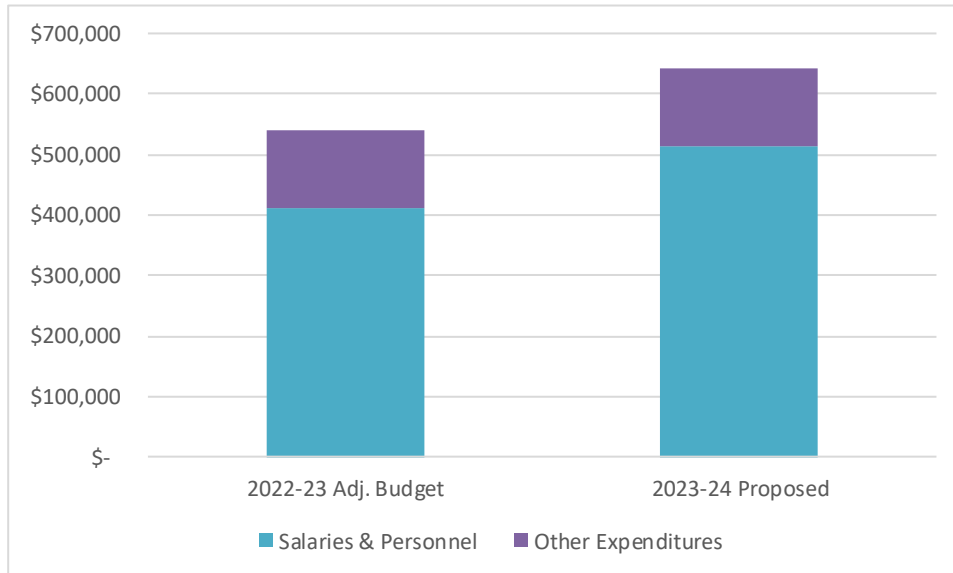


Extra-Curricular Activities

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

Budget: The budget allows for the continuation of programming essential to meet the needs of an academically and socially thriving student population. Students continue to receive state and national recognition for their achievements in clubs such as the marching band, choral initiatives, 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	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 411,087	\$ 512,400
Salaries & Personnel	\$ 411,087	\$ 512,400
Purchased Services (300-500 series)	\$ 38,068	\$ 38,200
Supplies and Materials	\$ 82,753	\$ 85,970
Other Objects	\$ 8,550	\$ 6,650
Other Expenditures	\$ 129,371	\$ 130,820
TOTAL SCHOOL-SPON. CO/EXTRA CURR. ACTVTS. - INST	\$ 540,458	\$ 643,220

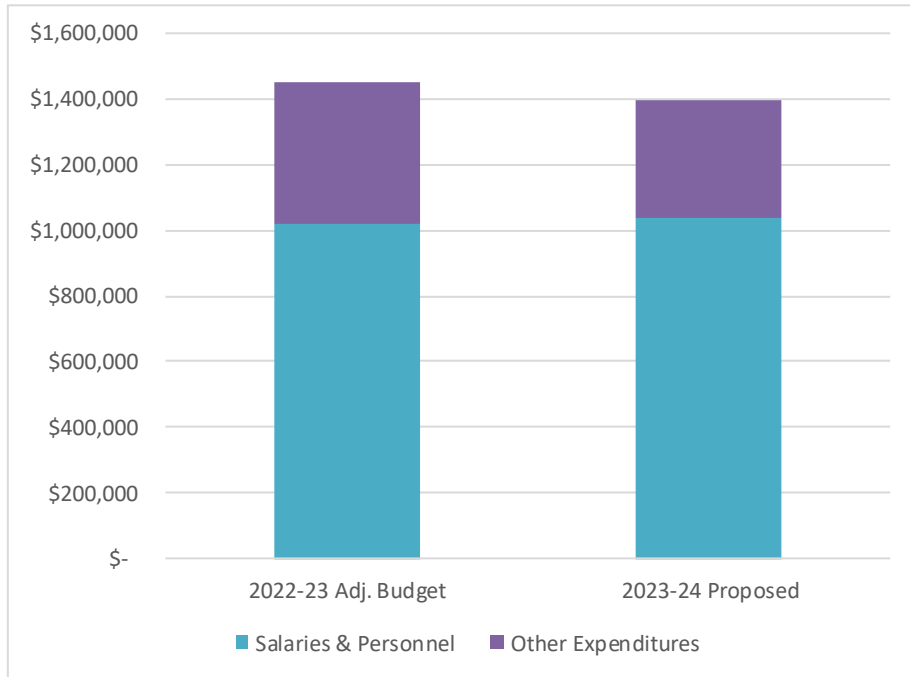


Athletics

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

Budget: The budget reflects the expansive 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 at the high school as well as the expansion of the middle school sports program with the addition of second volleyball and tennis teams in 2023-2024.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 1,018,314	\$ 1,036,566
Salaries & Personnel	\$ 1,018,314	\$ 1,036,566
Purchased Services (300-500 series)	\$ 164,300	\$ 165,950
Supplies and Materials	\$ 227,527	\$ 149,000
Other Objects	\$ 43,000	\$ 43,000
Other Expenditures	\$ 434,827	\$ 357,950
TOTAL SCHOOL-SPONSORED ATHLETICS - INSTRUCTION	\$ 1,453,141	\$ 1,394,516



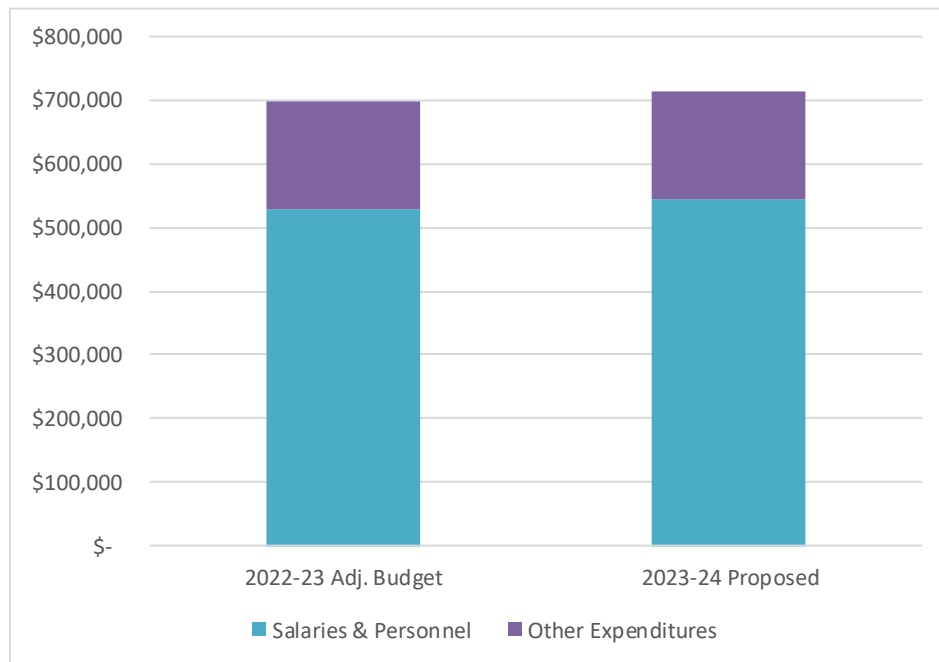
***Specialized Programs
of Instruction &
Support Services***

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 are increasing slightly due to contractual salary increases. The budget includes increased community based opportunities for students, subscriptions to unique learning programs, and additional field trip costs.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teachers	\$ 454,763	\$ 471,001
Other Salaries for Instruction	\$ 74,706	\$ 73,682
Salaries & Personnel	\$ 529,469	\$ 544,683
Purchased Professional-Educational Services	\$ 159,576	\$ 156,552
Other Purchased Services (400-500 series)	\$ 350	\$ 350
General Supplies	\$ 10,175	\$ 11,980
Other Expenditures	\$ 170,101	\$ 168,882
TOTAL INTELLECTUAL DISABILITY - MILD	\$ 699,570	\$ 713,565

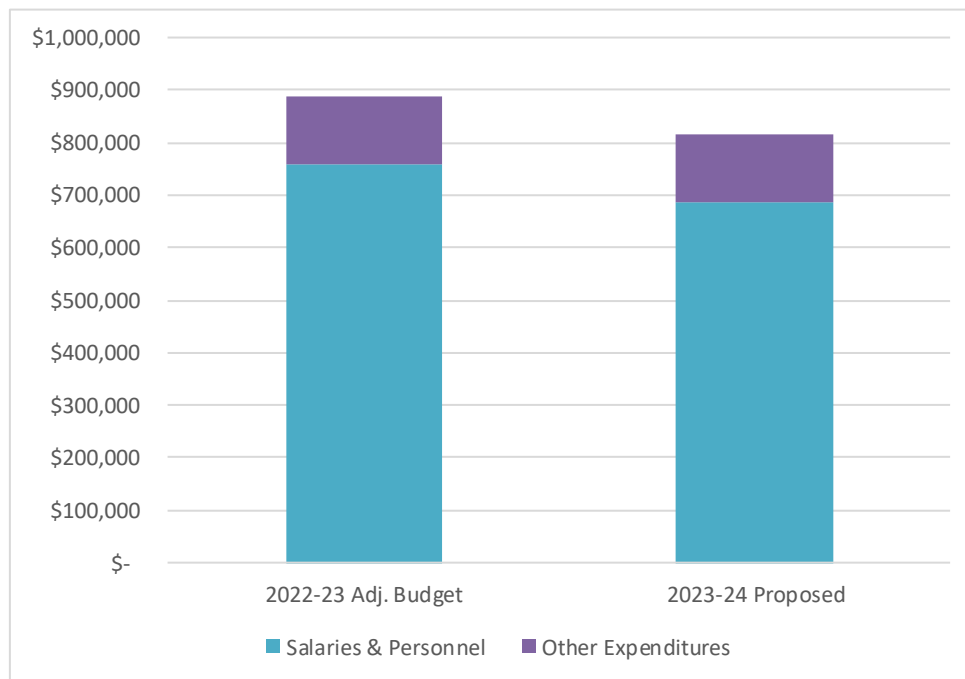


Learning/Language Disabilities – Mild/Mod

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.

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 decreasing due to the reclassification of a teacher to the newly created LLD-Severe account code.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teachers	\$ 614,498	\$ 540,094
Other Salaries for Instruction	\$ 145,451	\$ 145,678
Salaries & Personnel	\$ 759,949	\$ 685,772
Purchased Professional-Educational Services	\$ 125,031	\$ 127,005
General Supplies	\$ 2,150	\$ 2,100
Other Expenditures	\$ 127,181	\$ 129,105
TOTAL LEARNING/LANGUAGE DISABILITIES-MILD/MOD	\$ 887,130	\$ 814,877

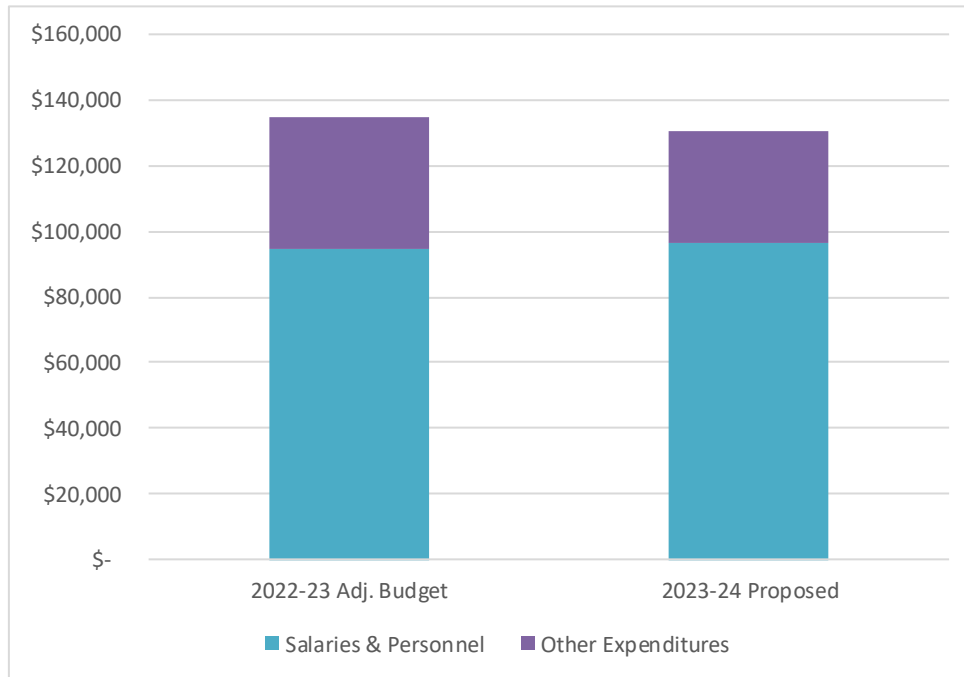


Learning/Language Disabilities – Severe

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 flat for 2023-2024.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teachers	\$ 94,777	\$ 96,277
Salaries & Personnel	\$ 94,777	\$ 96,277
Purchased Professional-Educational Services	\$ 38,434	\$ 32,817
General Supplies	\$ 1,500	\$ 1,450
Other Expenditures	\$ 39,934	\$ 34,267
TOTAL LEARNING/LANGUAGE DISABILITIES-SEVERE	\$ 134,711	\$ 130,544

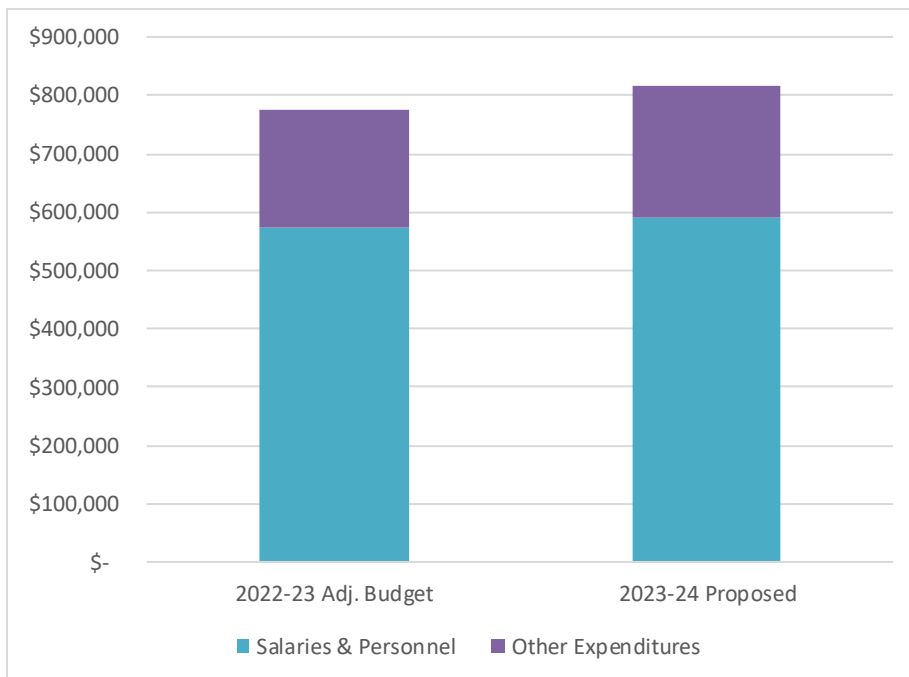


Emotional Regulation Impairment

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.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teachers	\$ 526,537	\$ 545,038
Other Salaries for Instruction	\$ 46,710	\$ 46,910
Salaries & Personnel	\$ 573,247	\$ 591,948
Purchased Professional-Educational Services	\$ 194,835	\$ 216,884
General Supplies	\$ 8,600	\$ 8,600
Other Expenditures	\$ 203,435	\$ 225,484
TOTAL BEHAVIORAL DISABILITIES	\$ 776,682	\$ 817,432

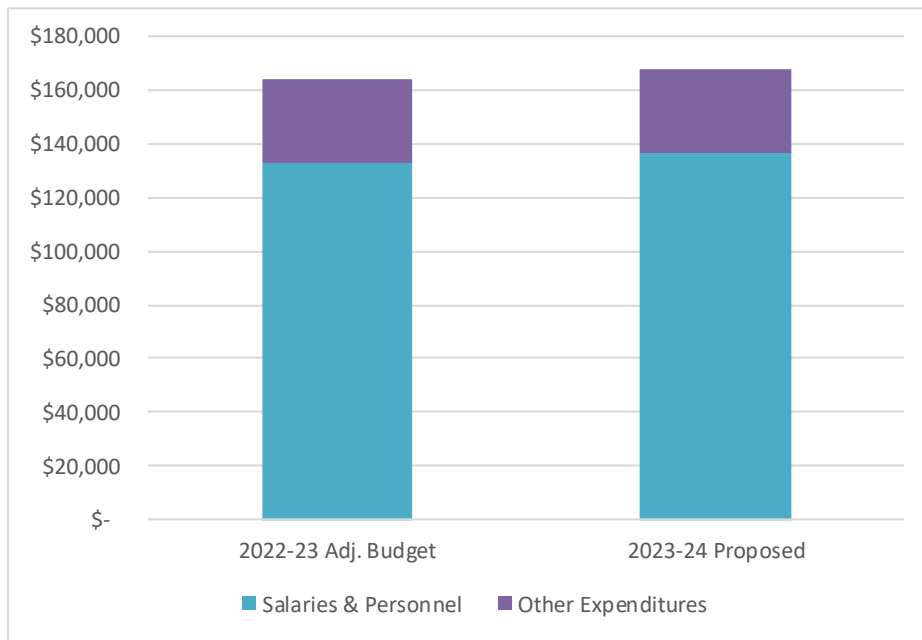


Multiple Disabilities

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.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teachers	\$ 95,277	\$ 98,377
Other Salaries for Instruction	\$ 37,942	\$ 37,934
Salaries & Personnel	\$ 133,219	\$ 136,311
Purchased Professional-Educational Services	\$ 31,262	\$ 30,983
General Supplies	\$ -	\$ 300
Other Expenditures	\$ 31,262	\$ 31,283
TOTAL MULTIPLE DISABILITIES	\$ 164,481	\$ 167,594

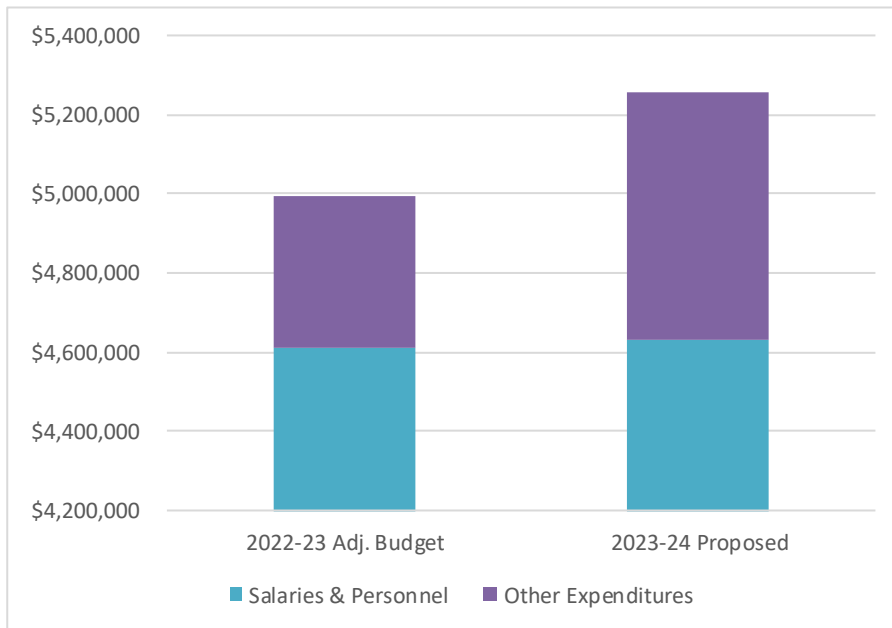


Resource Center Program

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	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teachers	\$ 4,425,081	\$ 4,518,511
Other Salaries for Instruction	\$ 185,099	\$ 111,617
Salaries & Personnel	\$ 4,610,180	\$ 4,630,128
Purchased Professional-Educational Services	\$ 374,146	\$ 619,668
General Supplies	\$ 8,425	\$ 8,550
Other Expenditures	\$ 382,571	\$ 628,218
TOTAL RESOURCE CENTER	\$ 4,992,751	\$ 5,258,346



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 two additional teachers to be added at the K-3 level and one additional teacher for the middle school level. Purchased Services are for paraprofessional aides and are increasing based upon student needs.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teachers	\$ 1,147,372	\$ 1,514,132
Other Salaries for Instruction	\$ 245,282	\$ 184,799
Salaries & Personnel	\$ 1,392,654	\$ 1,698,931
Purchased Professional-Educational Services	\$ 521,565	\$ 738,780
General Supplies	\$ 35,249	\$ 48,725
Other Expenditures	\$ 556,814	\$ 787,505
TOTAL AUTISM	\$ 1,949,468	\$ 2,486,436

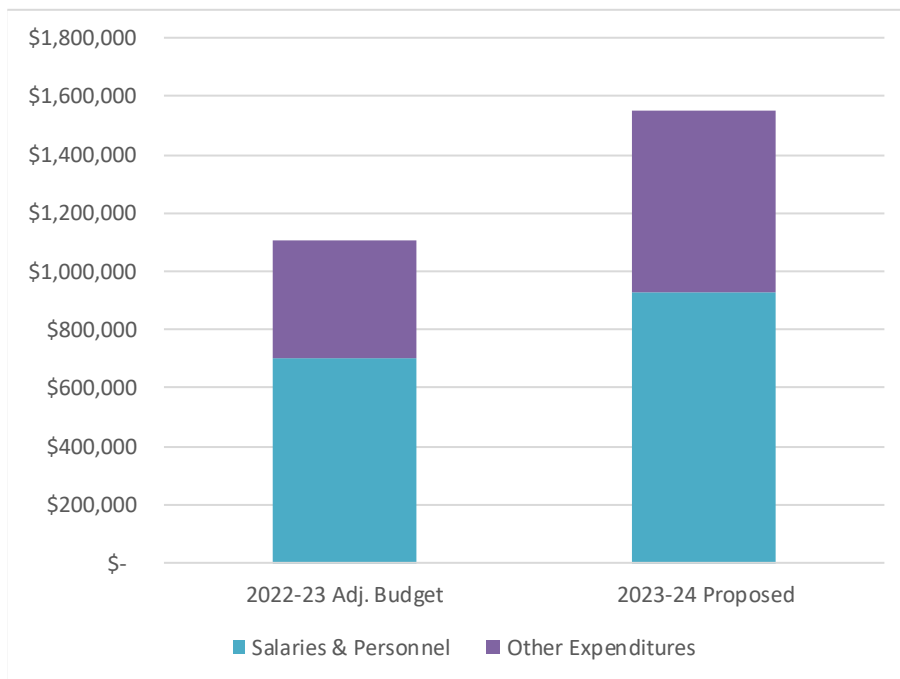


Preschool Disabled

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	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Teachers	\$ 554,636	\$ 781,756
Other Salaries for Instruction	\$ 148,991	\$ 148,991
Salaries & Personnel	\$ 703,627	\$ 930,747
Purchased Professional-Educational Services	\$ 402,046	\$ 597,323
General Supplies	\$ 900	\$ 20,175
Other Expenditures	\$ 402,946	\$ 617,498
TOTAL PRESCHOOL DISABLED	\$ 1,106,573	\$ 1,548,245

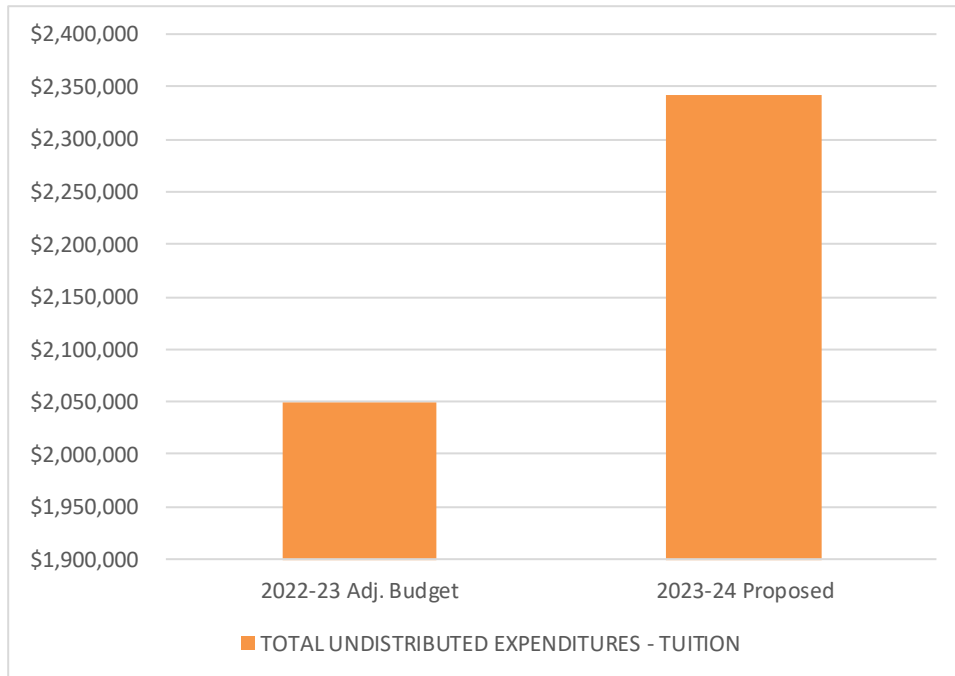


Out of District Tuition

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.

Title	2022-23 Adj. Budget	2023-24 Proposed
Tuition to Other LEAs Within the State-Regular	\$ 62,036	\$ 30,000
Tuition to Other LEAs Within the State-Special	\$ 962,480	\$ 1,050,000
Tuition to Priv.Sch. for the Disabled W/I State	\$ 1,025,520	\$ 1,200,000
Tuition - State Facilities	\$ -	\$ 61,944
TOTAL UNDISTRIBUTED EXPENDITURES - TUITION	\$ 2,050,036	\$ 2,341,944

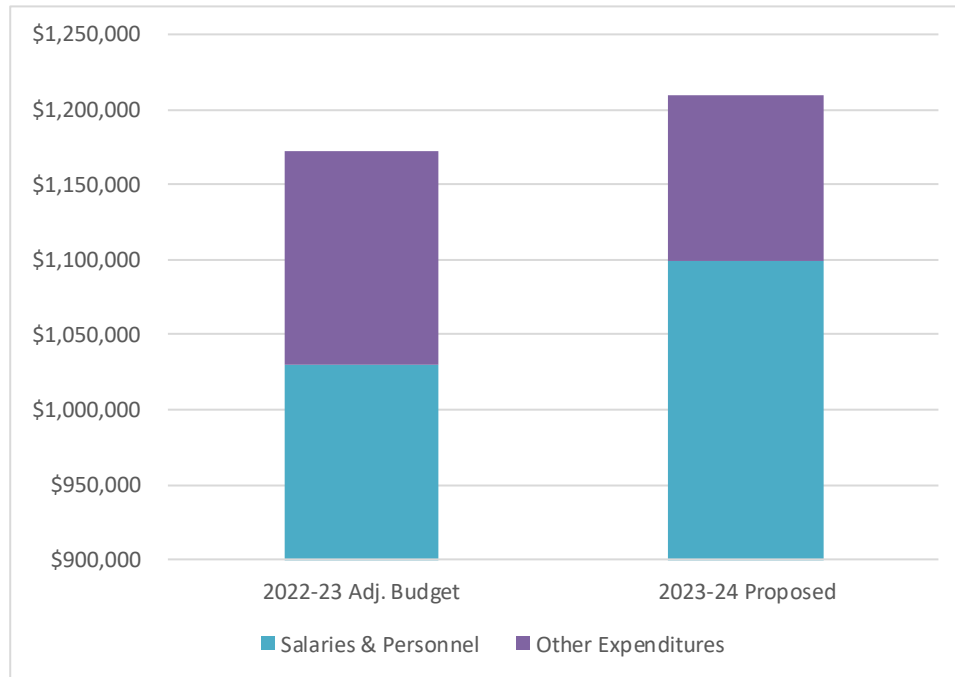


Health Services

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 be stable next year. 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	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 1,029,327	\$ 1,099,210
Salaries & Personnel	\$ 1,029,327	\$ 1,099,210
Other Purchased Services (400-500 series)	\$ 98,750	\$ 65,400
Supplies and Materials	\$ 44,030	\$ 45,000
Other Objects	\$ 780	\$ -
Other Expenditures	\$ 143,560	\$ 110,400
TOTAL UNDIST. EXPENDITURES - HEALTH SERVICES	\$ 1,172,887	\$ 1,209,610

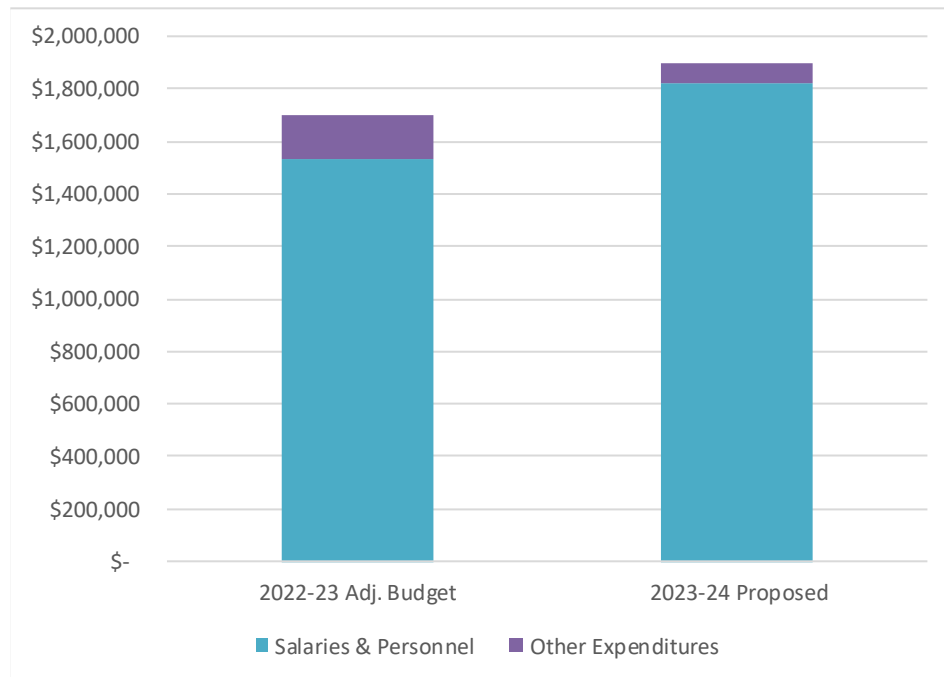


Related Services

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. Salaries are increasing due to 2.2 FTE staffing additions for OT, PT and Speech 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	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 1,533,016	\$ 1,824,734
Salaries & Personnel	\$ 1,533,016	\$ 1,824,734
Purchased Professional - Educational Services	\$ 149,799	\$ 65,000
Supplies and Materials	\$ 15,000	\$ 12,000
Other Expenditures	\$ 164,799	\$ 77,000
TOTAL RELATED SERVICES	\$ 1,697,815	\$ 1,901,734



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	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 571,399	\$ 658,609
Salaries & Personnel	\$ 571,399	\$ 658,609
Purchased Professional - Educational Services	\$ 811,303	\$ 495,711
Supplies and Materials	\$ 21,921	\$ 20,000
Other Objects	\$ 9,150	\$ -
Other Expenditures	\$ 842,374	\$ 515,711
TOTAL OTH SUPPORT SVCS.	\$ 1,413,773	\$ 1,174,320

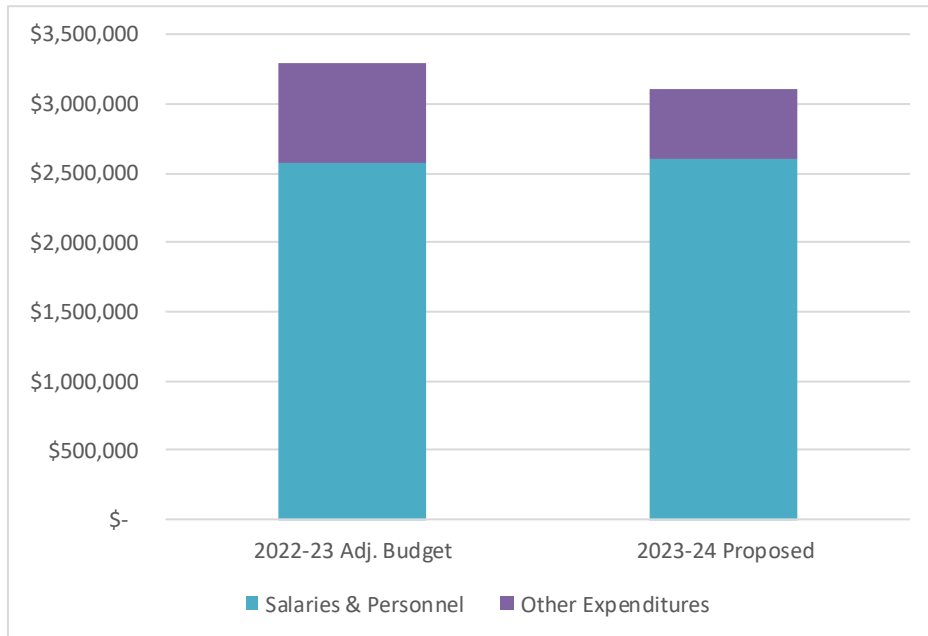


Counseling/Guidance

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	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Other Professional Staff	\$ 2,144,714	\$ 2,189,610
Salaries of Secretarial and Clerical Assistants	\$ 360,937	\$ 349,112
Other Salaries	\$ 60,546	\$ 60,761
Salaries & Personnel	\$ 2,566,197	\$ 2,599,483
Purchased Professional - Educational Services	\$ 699,213	\$ 491,082
Other Purchased Prof. and Tech. Services	\$ 100	\$ 100
Other Purchased Services (400-500 series)	\$ 5,450	\$ 4,950
Supplies and Materials	\$ 15,975	\$ 13,125
Other Objects	\$ 2,875	\$ 2,475
Other Expenditures	\$ 723,613	\$ 511,732
TOTAL UNDIST. EXPENDITURES - GUIDANCE	\$ 3,289,810	\$ 3,111,215



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	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Other Professional Staff	\$ 2,379,843	\$ 2,569,588
Salaries of Secretarial and Clerical Assistants	\$ 274,151	\$ 246,626
Other Salaries	\$ 108,631	\$ 102,500
Salaries & Personnel	\$ 2,762,625	\$ 2,918,714
Purchased Professional - Educational Services	\$ 365,916	\$ 55,000
Other Purchased Services (400-500 series)	\$ 11,277	\$ 10,500
Supplies and Materials	\$ 16,482	\$ 17,500
Other Objects	\$ 1,500	\$ 1,000
Other Expenditures	\$ 395,175	\$ 84,000
TOTAL UNDIST. EXPENDITURES - CHILD STUDY TEAMS	\$ 3,157,800	\$ 3,002,714

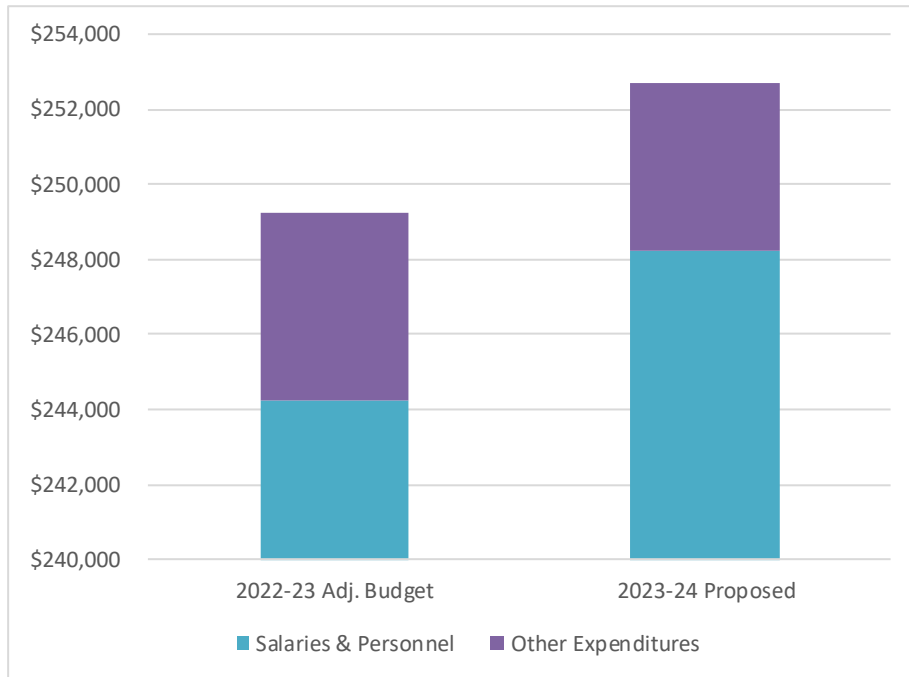


Attendance Services

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.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 244,246	\$ 248,205
Salaries & Personnel	\$ 244,246	\$ 248,205
Other Purchased Services (400-500 series)	\$ 4,000	\$ 3,500
Supplies and Materials	\$ 1,000	\$ 1,000
Other Expenditures	\$ 5,000	\$ 4,500
TOTAL UNDIST. EXPEND.-ATTENDANCE AND SOCIAL WORK	\$ 249,246	\$ 252,705



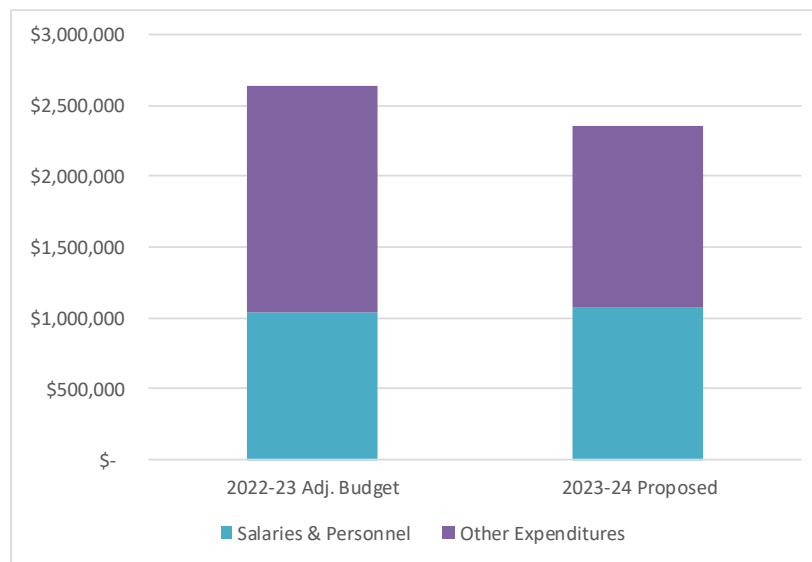
General Administrative & Support Services

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 is well below the state median for administrative cost per pupil for fiscal year 2024. The 2023-2024 proposed budget expends \$1,704 per pupil in administrative costs while the state regional limit is \$2,443. The largest portion of the year-over-year decrease is a reduction in broadband internet connection expenses achieved through the e-rate procurement process.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 885,069	\$ 922,981
Salaries of Attorneys	\$ 151,603	\$ 157,103
Salaries & Personnel	\$ 1,036,672	\$ 1,080,084
Legal Services	\$ 71,620	\$ 60,000
Audit Fees	\$ 80,000	\$ 80,000
Architectural/Engineering Services	\$ 102,669	\$ 100,000
Other Purchased Professional Services	\$ 45,000	\$ 47,000
Purchased Technical Services	\$ 30,000	\$ 30,000
Communications / Telephone	\$ 617,646	\$ 451,000
BOE Other Purchased Services	\$ 5,230	\$ 5,000
Misc. Purch Serv (400-500) [Other than 530 & 585]	\$ 357,270	\$ 283,000
General Supplies	\$ 115,957	\$ 106,000
Judgments Against The School District	\$ 97,500	\$ 50,000
Miscellaneous Expenditures	\$ 35,000	\$ 27,500
BOE Membership Dues and Fees	\$ 40,388	\$ 40,000
Other Expenditures	\$ 1,598,280	\$ 1,279,500
TOTAL GENERAL ADMINISTRATION	\$ 2,634,952	\$ 2,359,584

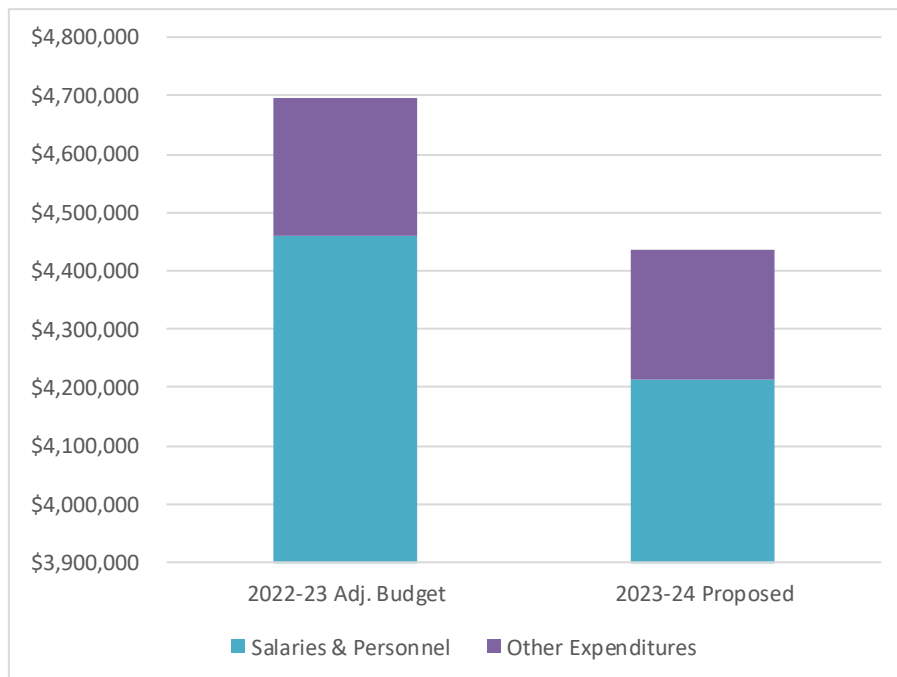


School Administration

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 have a minimal decrease due to a reduction in other salaries.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Principals/Asst. Principals/Prog Dir	\$ 3,076,716	\$ 3,033,390
Salaries of Other Professional Staff	\$ 149,168	\$ 152,693
Salaries of Secretarial and Clerical Assistants	\$ 996,244	\$ 993,785
Other Salaries	\$ 237,841	\$ 33,700
Salaries & Personnel	\$ 4,459,969	\$ 4,213,568
Purchased Professional and Technical Services	\$ 16,000	\$ 10,000
Other Purchased Services (400-500 series)	\$ 7,500	\$ 7,500
Supplies and Materials	\$ 155,301	\$ 141,739
Other Objects	\$ 57,559	\$ 63,409
Other Expenditures	\$ 236,360	\$ 222,648
TOTAL UNDIST. EXPEND.-SUPPORT SERV.-SCHOOL ADMIN.	\$ 4,696,329	\$ 4,436,216

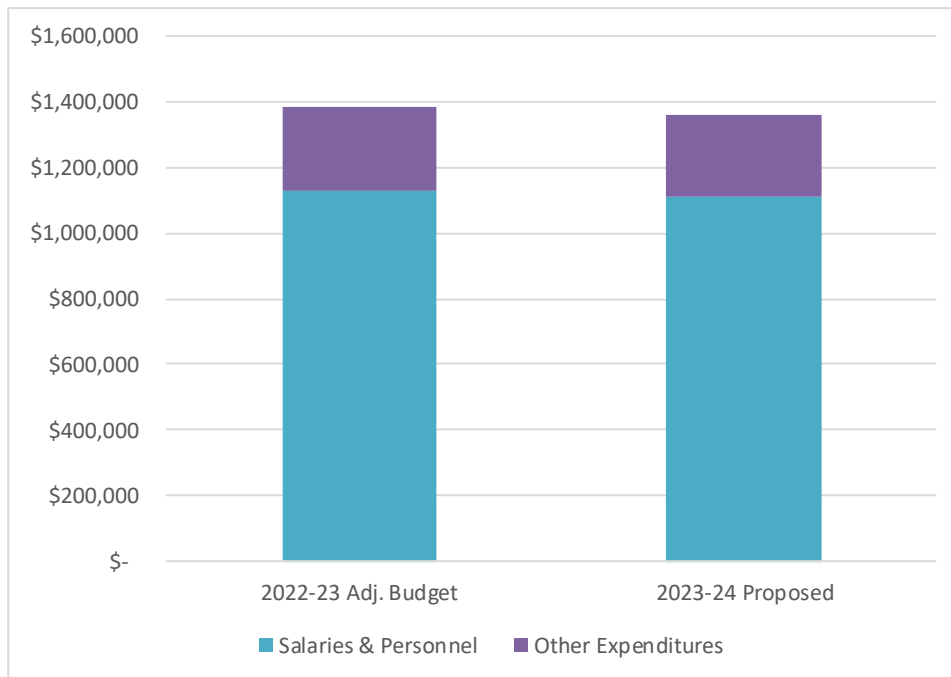


Central Services

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 other expenditures are expected to decrease slightly.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 1,127,733	\$ 1,111,447
Salaries & Personnel	\$ 1,127,733	\$ 1,111,447
Purchased Technical Services	\$ 66,500	\$ 65,000
Misc. Purchased Services (400-500) [O/T 594]	\$ 150,760	\$ 145,000
Supplies and Materials	\$ 26,240	\$ 27,000
Miscellaneous Expenditures	\$ 12,000	\$ 15,000
Other Expenditures	\$ 255,500	\$ 252,000
TOTAL CENTRAL SERVICES	\$ 1,383,233	\$ 1,363,447

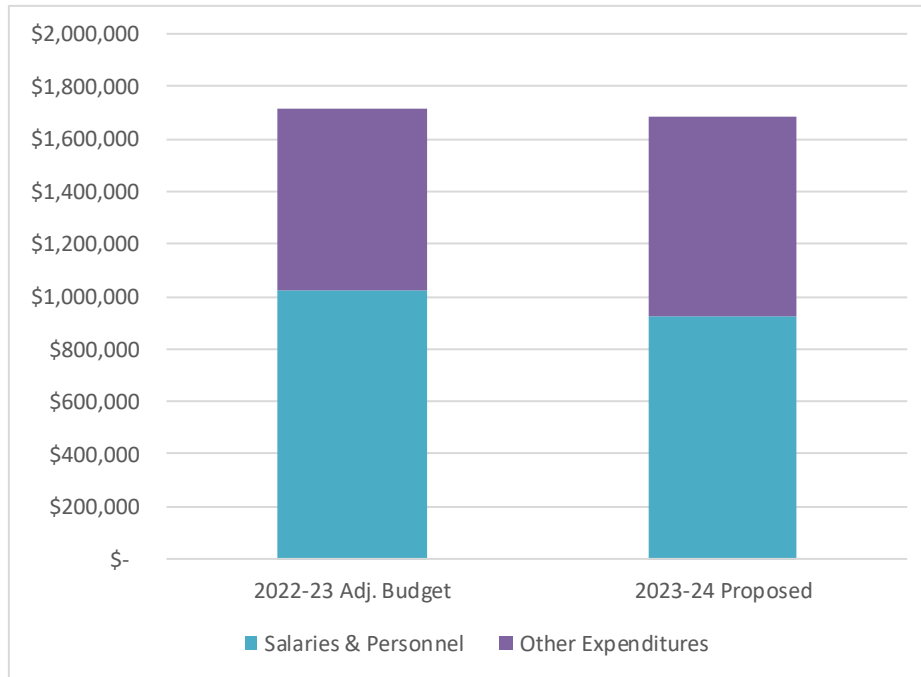


Information Technology

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 is transitioning to classroom sets for lower elementary grade levels with a renewed focus 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	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 1,023,060	\$ 927,282
Salaries & Personnel	\$ 1,023,060	\$ 927,282
Purchased Technical Services	\$ 15,000	\$ 15,000
Other Purchased Services (400-500 series)	\$ 19,500	\$ 5,000
Supplies and Materials	\$ 73,259	\$ 71,500
Other Objects	\$ 586,782	\$ 670,443
Other Expenditures	\$ 694,541	\$ 761,943
TOTAL UNDIST. EXPEND. - ADMIN. INFO TECHNOLOGY	\$ 1,717,601	\$ 1,689,225



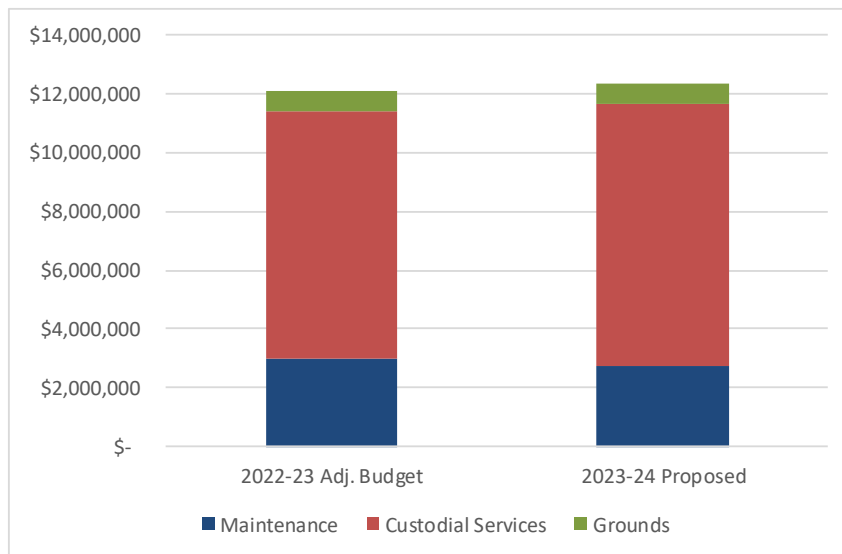
Facilities

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 decrease, which reflects the elimination of several positions. Purchased cleaning and repair services are decreasing as the District is limiting its purchase of outside services. ESIP lease payments are increasing 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. Energy costs are also expected to remain low due to the work of Cenergistic. Cenergistic's consultant fee remains stable and is accounted for in the Other Purchased Property Services account. 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	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 1,193,723	\$ 1,174,176
Cleaning, Repair, and Maintenance Services	\$ 1,298,376	\$ 954,811
General Supplies	\$ 389,151	\$ 499,300
Other Objects	\$ 95,936	\$ 100,000
Maintenance	\$ 2,977,186	\$ 2,728,287
Salaries	\$ 3,204,484	\$ 3,373,227
Salaries of Non-Instructional Aides	\$ 9,000	\$ -
Purchased Professional and Technical Services	\$ 404,400	\$ 263,850
Cleaning, Repair, and Maintenance Services	\$ 244,763	\$ 255,069
Rental of Land & Bldg. Oth. than Lease Pur Agrmt	\$ 384,513	\$ 400,000
Lease Purchase Pymts- Energy Savings Impr Prog	\$ 945,000	\$ 1,486,639
Other Purchased Property Services	\$ 236,781	\$ 250,000
Insurance	\$ 1,100,000	\$ 1,185,000
General Supplies	\$ 368,766	\$ 370,000
Energy (Natural Gas)	\$ 430,150	\$ 325,000
Energy (Electricity)	\$ 1,014,146	\$ 988,000
Energy (Gasoline)	\$ 63,988	\$ 50,000
Other Objects	\$ 7,967	\$ 1,000
Custodial Services	\$ 8,413,958	\$ 8,947,785
Salaries	\$ 422,347	\$ 362,942
Cleaning, Repair, and Maintenance Services	\$ 156,421	\$ 137,800
General Supplies	\$ 149,394	\$ 184,000
Other Objects	\$ 2,957	\$ 1,000
Grounds	\$ 731,119	\$ 685,742
Total Maintenance/Custodial/Grounds	\$ 12,122,263	\$ 12,361,814

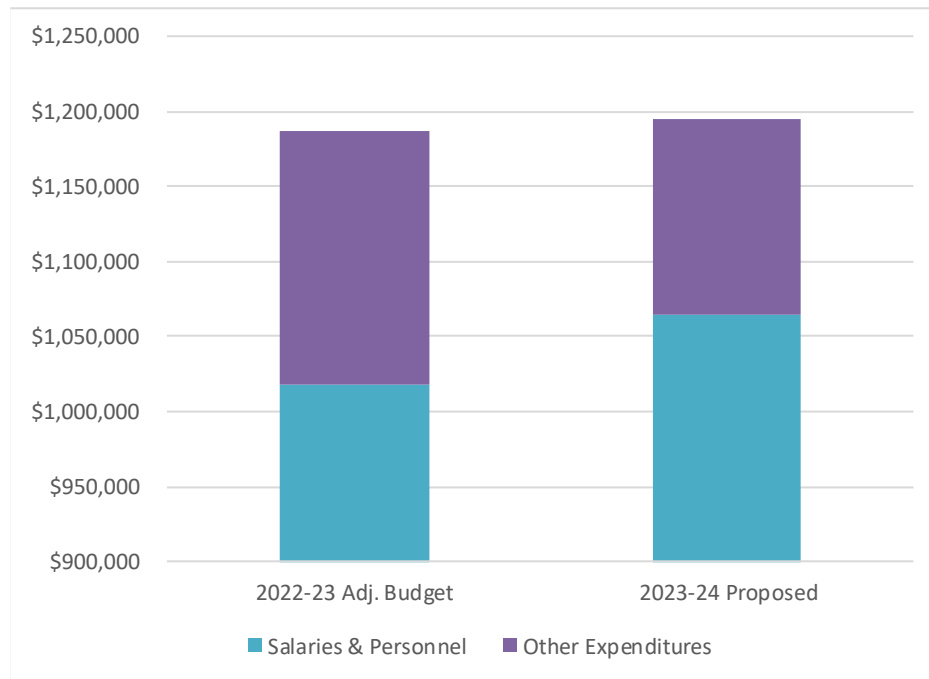


Security

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 a safety supervisor, 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 purchased services and supplies expenditures are decreasing.

Title	2022-23 Adj. Budget	2023-24 Proposed
Salaries	\$ 1,018,175	\$ 1,064,643
Salaries & Personnel	\$ 1,018,175	\$ 1,064,643
Purchased Professional and Technical Services	\$ 80,000	\$ 50,000
Cleaning, Repair, and Maintenance Services	\$ 20,000	\$ 20,000
General Supplies	\$ 59,305	\$ 50,000
Other Objects	\$ 10,000	\$ 10,000
Other Expenditures	\$ 169,305	\$ 130,000
TOTAL SECURITY	\$ 1,187,480	\$ 1,194,643



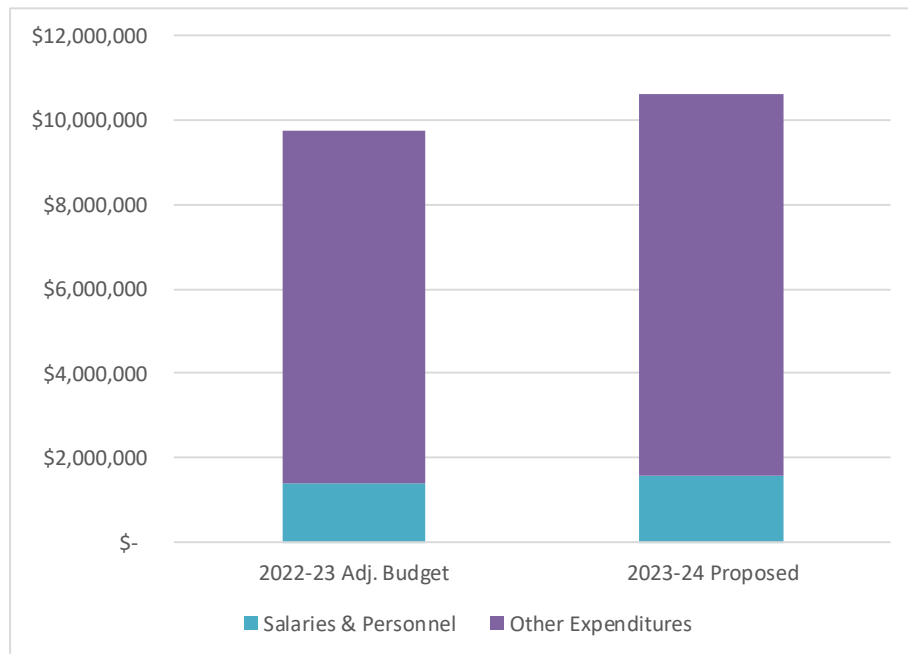
Transportation

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 significant increases in ESCNJ contracted routes. The District anticipates renewing its main contracted bus service contract but the CPI index rate is over 5% 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. ESCNJ contracted routes increased significantly the past two years due to the inability to find and hire drivers. 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	2022-23 Adj. Budget	2023-24 Proposed
Salaries of Non-Instructional Aides	\$ 10,000	\$ 10,000
Sal. for Pupil Trans(Bet Home & Sch)-Reg.	\$ 298,209	\$ 288,053
Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	\$ 1,000,115	\$ 1,082,160
Sal. for Pupil Trans(Other than Bet. Home & Sch)	\$ 70,000	\$ 70,000
Sal. for Pupil Trans(Bet. H&S) - NonPublic Sch	\$ 31,712	\$ 116,320
Salaries & Personnel	\$ 1,410,036	\$ 1,566,533
Other Purchased Prof. and Technical Serv.	\$ 657,897	\$ 600,000
Cleaning, Repair, & Maint. Services	\$ 217,073	\$ 200,000
Rental Payments - School Buses	\$ 35,000	\$ 30,000
Contract. Serv. - Aid in Lieu Pymts-NonPub Sch	\$ 200,000	\$ 200,000
Contract. Serv. - Aid in Lieu Pymts-Charter Sch	\$ 40,000	\$ 30,000
Contr Serv (Bet. Home and Sch)-Vendors	\$ 3,950,000	\$ 4,136,451
Contr Serv(Oth. than Bet Home & Sch)-Vend	\$ 573,995	\$ 533,115
Contract. Serv.(Reg. Students)-ESCs & CTSAs	\$ 700,000	\$ 650,000
Contract. Serv.(Spl. Ed. Students)-ESCs & CTSAs	\$ 1,420,000	\$ 2,210,000
Misc. Purchased Services - Transportation	\$ 62,000	\$ 62,000
General Supplies	\$ 115,000	\$ 90,000
Transportation Supplies	\$ 364,000	\$ 300,000
Other Objects	\$ 2,000	\$ 2,000
Other Expenditures	\$ 8,336,965	\$ 9,043,566
TOTAL UNDIST. EXPEND.-STUDENT TRANSPORTATION SERV.	\$ 9,747,001	\$ 10,610,099



Employee Benefits

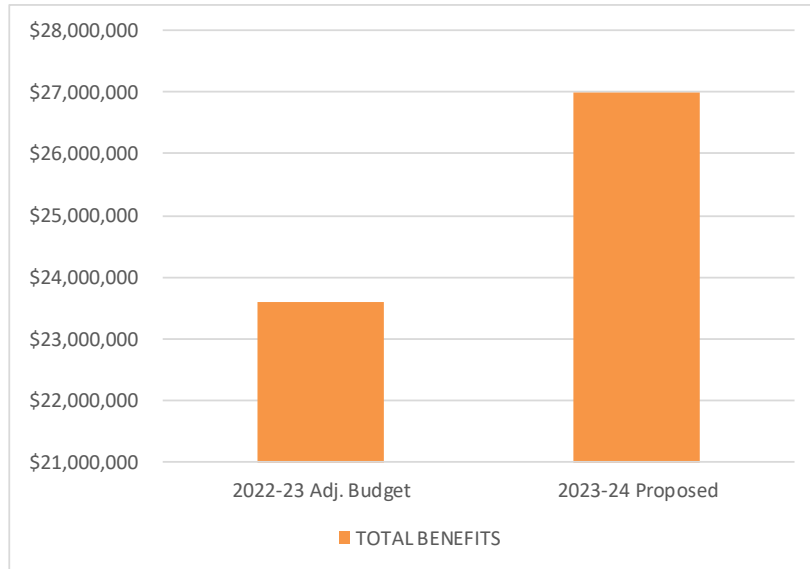
Program: Employee benefits accounts reflect amounts paid by the district on behalf of employees in addition to their gross salary. These payments include fringe benefits, such as health benefits, retirement costs, unemployment, and other employee benefits. While employee benefits are not paid directly 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 that continued into the first few months of 2022-2023. The performance triggered individual stop loss and aggregate stop loss reimbursements. This negative performance resulted in an initial 20% increase in projected claims activity for 2023-2024 that was reduced to 15%, as reflected in this budget. PERS (Public Employee Retirement System) contributions are expected to increase next year based on recent trends.

Employee Benefits (continued)

Title	2022-23 Adj. Budget	2023-24 Proposed
Group Insurance	\$ 5,000	\$ 5,000
Social Security Contributions	\$ 1,471,514	\$ 1,700,000
Other Retirement Contributions - PERS	\$ 2,263,422	\$ 2,500,000
Other Retirement Contributions - Regular	\$ 12,160	\$ 15,000
Workmen's Compensation	\$ 385,904	\$ 415,000
Health Benefits	\$ 19,014,857	\$ 21,868,502
Tuition Reimbursement	\$ 140,000	\$ 140,000
Other Employee Benefits	\$ 306,022	\$ 345,000
TOTAL BENEFITS	\$ 23,598,879	\$ 26,988,502



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 instead of capital reserve to fund building rehabilitation projects in 2023-2024. The main projects anticipated in the budget are paving and concrete replacement at five schools in the district, installation of water bottle-filling stations, and replacement of the air filtration system in the PHS Wood Shop. ESIP related construction costs will be ongoing and will be financed and offset by energy savings. The District is also using federal ESSER funds to complete HVAC indoor air quality improvements, thereby reducing expenditures in the general fund budget and providing savings to taxpayers. The District has continued to invest in instructional and operational equipment such as computers, interactive boards, and maintenance equipment/vehicles.

Capital Outlay (continued)

Title	2022-23 Adj. Budget	2023-24 Proposed
Grades 6-8	\$ -	\$ 1,200,000
Grades 9-12	\$ 150,000	\$ 95,000
Undistributed Expenditures - Admin Info Tech.	\$ 1,557,563	\$ -
Undist. Expend. - Required Maint for School Fac.	\$ 547,711	\$ 419,550
Undist. Expend. - Custodial Services	\$ 43,839	\$ 30,000
Undist. Expend. - Security	\$ 50,000	\$ -
School Buses - Regular	\$ 250,000	\$ -
School Buses - Special	\$ 250,000	\$ -
Undistributed Expenditures - Non-Inst. Serv.	\$ 50,000	\$ -
Equipment	\$ 2,899,113	\$ 1,744,550
Architectural/Engineering Services	\$ 338,122	\$ -
Construction Services	\$ 2,864,379	\$ 2,700,000
Assessment for Debt Service on SDA Funding	\$ 243,505	\$ 243,505
Facilities Acquisition & Const. Serv.	\$ 3,446,006	\$ 2,943,505
TOTAL CAPITAL OUTLAY	\$ 6,345,119	\$ 4,688,055

