



CAMBRIDGE CENTRAL SCHOOL DISTRICT

2023-24 Budget Development Workshop
Tax Cap, Transportation, & Special Education
February 16, 2023



Tax Levy Cap

		FY22-23 Proposal		FY23-24 Proposal	
Prior Year Tax Levy		\$9,236,000		\$9,419,500	
Multiplied by the Tax Base Growth Factor	X	1.0028		1.0061	
		\$9,261,861		\$9,476,959	
Add: Prior Year Pilot Payments	+	\$10,549		\$11,763	
		\$9,272,410		\$9,488,722	
Subtract Prior Year Capital, Debt & Court Order Exemptions:					
Subtract: Capital Local, Debt and Lease Expenditures (minus building aid)	-	\$761,505		\$759,197	
Resulting Adjusted Prior Year Tax Levy		\$8,510,905		\$8,729,525	
Multiplied by Allowable Levy Growth Factor (CPI or 2%) X	X	1.02		1.02	
Minus Anticipated Coming Year Pilot Payments	-	\$11,763		\$10,500	
		\$8,669,360		\$8,893,615	
Plus Available Carryover, if any	+	\$0		\$0	
Resulting Tax Levy Limit before exemptions		\$8,669,360		\$8,893,615	
Add Coming School Year Exemptions:					
Est. Capital Local, Debt and Lease Expenditures (minus bldg. aid)	+	\$807,348		\$826,943	
ERS Exemption Estimate does not exceed +2%	+	\$0		\$0	
TRS Exemption - Est. rates do not exceed +2%	+	\$0		\$0	
Maximum Allowable Tax Levy		\$9,476,708	Allowable Increase	\$9,720,558	Allowable Increase
	Change	\$240,708	2.61%	\$301,058	3.20%



Transportation Overview

SERVICES

- District Routes - **14**
 - Out of District Routes – **5**
 - Contracted Out of District Routes - **2**
 - CTE/ SUNY ADK Routes – **2**
-
- Athletic Trips
 - Field Trips

A total of 352,139 miles driven in a year.

The district boundaries cover 104 square miles.

STAFFING

- Transportation Supervisor - **1**
- Bus Mechanics - **2**
- Bus Drivers – **16**
- Temporary Bus Drivers – **2**
- Bus Attendants - **4**
- Bus Monitors - **7**



Current Bus Fleet

Vehicle Type	Quantity	Lease or Purchase
Large Buses	16 with 5 Spares	11 Lease/9 Purchase
Mid Size Bus	1	Purchase
Large Van	2 (Both Spares)	Purchase
Suburban	2 with 1 Spare	Purchase
Small Van	5 (1 Hybrid)	Purchase



Bus Fleet Condition

Age of Bus	Number of Buses
14	1
13	2
12	1
11	0
10	0
9	2
8	2
7	1

Age of Bus	Number of Buses
6	4
5	2
4	3
3	6
2	3
1	4
0	Expected in March
Expected 2023-4	4

Buses over 10 years old- **4**

Buses over 100,000 miles- **4**



Bus Replacement

Bus Replacement Program Review

- In 2018-19 the district transitioned to leasing buses rather than outright purchasing, with the goal to continue a five year replacement on the buses which in turn reduces overall maintenance costs.

2023-24 Recommended Replacements

3- 70 Passenger Buses utilizing a 5 year lease

Estimated Total cost not to exceed \$441,500 (\$88,300 per year)

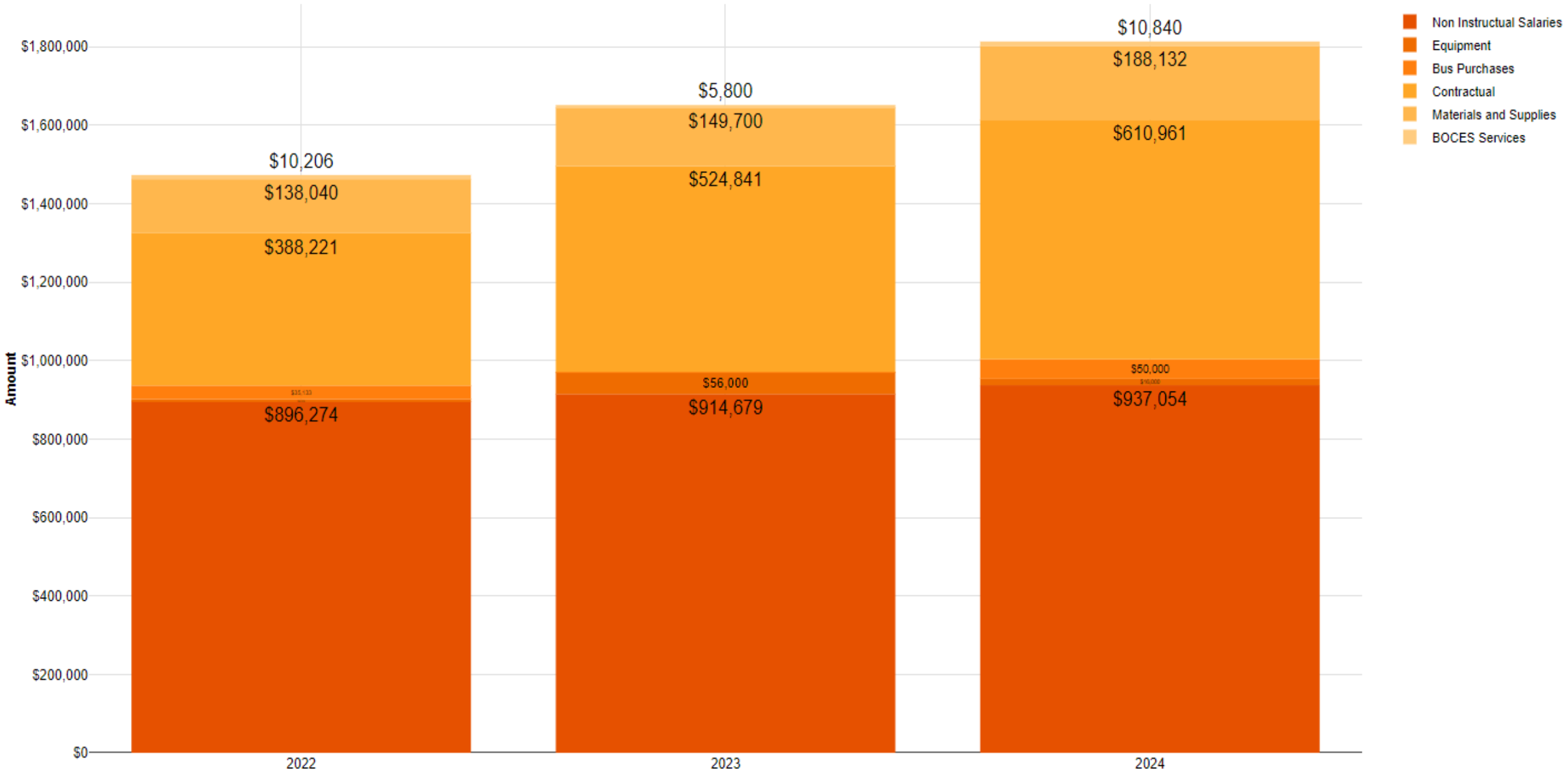
Voter approval for the lease of the three buses will be provided as a separate proposition.



2023-24 Transportation Projection

Expense Category	2022 Actual	2023 Budget	2024 Budget	% Change
Non-Instructional Salaries	\$ 896,273.72	\$ 914,679.00	\$ 937,054.00	2.45%
Equipment	\$ 4,826.36	\$ 56,000.00	\$ 16,000.00	100.00%
Contractual	\$ 388,221.11	\$ 524,841.00	\$ 610,961.00	16.41%
Materials and Supplies	\$ 138,039.87	\$ 149,700.00	\$ 188,131.53	25.67%
Bus Purchases	\$ 35,133.00	\$ -	\$ 50,000.00	-
BOCES Services	\$ 10,206.42	\$ 5,800.00	\$ 10,840.00	86.90%
Total	\$ 1,472,700.48	\$ 1,651,020.00	\$ 1,812,986.53	9.81%

Transportation FY23-24 DRAFT Budget





K-12 Special Education Program

- Continuum of Special Education Services
 - Least Restrictive - Indirect CTS through most restrictive Special Class 12:1:1
 - Direct and Indirect Consultant Teacher services
 - Resource Room
 - Special Class Reading
 - Related Services - contracted services - Speech, OT, PT
- Current and Ongoing Initiatives
 - SEL tier 1 curriculum (Second Step)
 - BIMAS data gathering
 - TCI-S De-escalation Strategies
 - Summer School ESY - (2) 15:1:1 classrooms



K-12 Special Education Staffing

POSITION	CURRENT YEAR	PROPOSED 2021-22
Stipend Positions	4	0
Clerical Staff	1	1
Teachers	14	15
Teaching Assistants	13	13
Teacher Aides	10	11
Occupational Therapist – Contracted Service	.4	.4
Physical Therapist – Contracted Service	.4	.4
Speech Therapist - District	1	1
Speech Therapist – Contracted Service	.8	.8
School Psychologist	2	2



Current Special Education Students

GRADE	Out of District- BOCES	Out of District- Public/ Private	In District
K-3	<5	<5	45
4-6	<5	<5	29
7-8	<5	<5	30
9-12	<5	<5	36
UGS			6
Sped Tuition In			<5
All Cambridge Spec Education		146	
All Out of District Cambridge Students		15	



Elementary

Proposed Changes for 2023-24

2022-23 Elementary

- Related Services (Speech, OT, PT, Counseling)
- Consultant Teacher K-6
- Special Class Reading/ELA/Math
- Special Class Program –
 - K-2
 - 3-6

2023-24 Elementary

- Related Services (Speech, OT, PT, Counseling)
- **Consultant Teacher 4-6**
- Special Class **Reading**
- Special Class Program –
 - **K-2 Autism 8:1+1**
 - **K-2 Academic 12:1+1**
 - **3-6 Academic 12:1+1**
- **Academic Skills Support (existing staff)**
- **Integrated Co-Teaching K-3**



Secondary

Proposed Changes for 2023-24

2022-23 Secondary

- Related Services (Speech, OT, PT, Counseling)
- Consultant Teacher 7-12 (by subject per IEP)
- Special Class Reading
- Special Class Program – 12:1+1
- Resource Room (one class)

2023-24 Secondary

- Related Services (Speech, OT, PT, Counseling)
- Consultant Teacher 7-12 (by subject per IEP)
- Special Class Reading
- Special Class Program – K-2 (Autism), K-2 Academic 12:1+1
- Resource Room (one class)

****No Proposed Changes in Secondary Program****



Proposed New Staff 2023-24

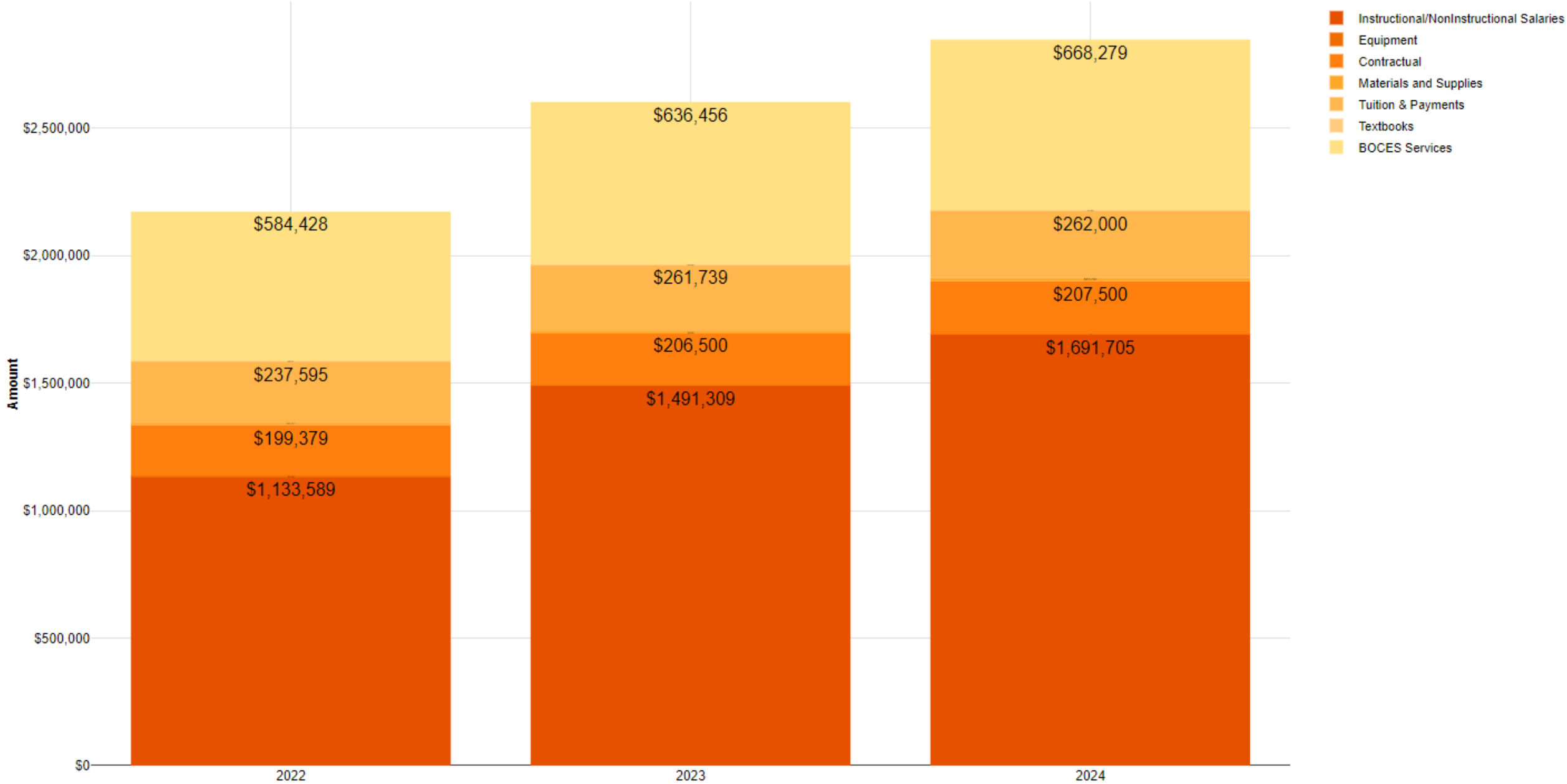
- One Additional Special Education Teacher at the Elementary Level
 - Go From Two 12:1+1 Special Classes at Elementary School to Three
 - Allows for more academic differentiation and helps address behavioral needs



2023-24 Special Education Projection

Expense Category	2022 Actual	2023 Budget	2024 Budget	% Change
Salaries (Instructional and Non-Instructional)	\$ 1,133,589.10	\$ 1,491,309.00	\$ 1,691,705.00	13.44%
Equipment	\$ 3,314.50	\$ -	\$ 500.00	100.00%
Contractual	\$ 199,378.82	\$ 206,500.00	\$ 207,500.00	0.48%
Materials and Supplies	\$ 10,317.10	\$ 5,000.00	\$ 15,250.00	205.00%
Tuition and Payments	\$ 237,595.36	\$ 261,739.00	\$ 262,000.00	0.10%
Textbooks	\$ 4,056.80	\$ 2,000.00	\$ 2,400.00	20.00%
BOCES Services	\$ 584,428.01	\$ 636,456.00	\$ 668,279.00	5.00%
Total	\$ 2,172,679.69	\$ 2,603,004.00	\$ 2,847,634.00	9.40%

SPED FY23-24 DRAFT Budget





2022-2023 Budget Goals

- Develop a budget that is fiscally responsible and educationally sound.
- Create a budget which maintains current Programs & Services while continuing to support district strategic planning initiatives and master site planning.
- Develop a budget that results in a projected tax levy below the tax cap limit.
- Utilize expense efficiencies to minimize increases in the budget.



Next Steps...

- Monitor current year's budget and prepare Fund Balance Projection
- Update State Aid Projection in March
- Administration will continue to review opportunities to realize savings and efficiencies



Budget Calendar

January 11th	Budget Development Multi Year Forecast
February 9th	School Programs, Tech, B&G, and Athletics
February 16th	Transportation, and Special Education
March 2 nd	Superintendent's Proposed Budget
March 9 th	BOE Meeting/Budget Work Session- Propositions
April 4 th	Budget Work Session (Possible Adoption)
April 20 th	Budget Adoption (Final Adoption)
May 16 th	Budget Vote